SIR PHILIP FRANCIS'S MINUTES

ON THE SUBJECT OF A

PERMANENT SETTLEMENT

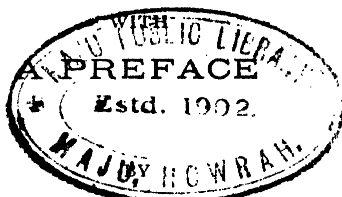
FOR

BENGAL, BEHAR AND ORISSA.

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WITH

A PREFACE



BY

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&c. &c. &c.

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"Early in 1776, Francis had despatched to England the result on which he most prided himself of the application of his mind to the details of Indian administration ; his scheme for a perpetual, or 'Zamindary' settlement of the land of Bengal for revenue purposes. * * * It remained for Lord Cornwallis to carry into execution the great project which bears his name, but to the credit of which, or at least of its first promulgation, Francis seems indisputably entitled."—*Memoirs of Sir Philip Francis K. C. B.*, by Parkes and Merivale. Vol. II., p. 70.

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PREFACE.

It was a happy idea to republish in a handy form, and thus to make generally accessible to the people of Bengal, the great proposal first made by Philip Francis, in 1775, to permanently settle the land revenues of Bengal, in order to promote the prosperity and happiness of the people. My friend Mr. Jogendra Chandra Ghosh has deserved well of our countrymen by undertaking this patriotic task ; and I willingly comply with a request made to me to say a word by way of preface to introduce this publication, which needs no introduction.

The noble and statesmanlike proposal of the writer of the "Letters of Junius" did not receive the approval either of Warren Hastings or of the Court of Directors at the time ; and the practice of the frequent sale of estates, and of their temporary settlements with auction-purchasers, continued for years to the ruin of many ancient houses in Bengal. In the meantime Philip Francis returned to England, and published the minutes of Warren Hastings and Barwell and his own proposal in the shape of a book, a reprint of which is now placed before the public. The speeches of Edmund Burke and the enquiries made into the affairs of the East India Company by the House of Commons made Englishmen acquainted with the misery of the people of Bengal ; and thoughtful men became more and more convinced with the lapse of years that the only way to restore order and prosperity to them was to ensure to them the fruits of their labour and of the extended cultivation of their soil, such as Philip Francis had proposed. Among those who firmly grasped this truth was Lord Cornwallis ; and 18 years after Francis had made the proposal, it was carried into effect by Lord Cornwallis in 1793.

To Philip Francis therefore belongs the credit of first conceiving and promulgating the great remedial measure which has secured the prosperity and happiness of the people of Bengal. "This man," to quote the memorable words of Edmund Burke, "whose deep reach of thought, whose large legislative conceptions, and whose grand plans of policy, make the most shining parts of our Reports, from whence we have all learnt our lessons, if we have learnt any good ones; this man from whose materials those gentlemen who have least acknowledged it have yet spoken as from a brief, this man, driven from his employment, discountenanced by the Directors, has had no other reward, and no other distinction, but that inward 'sunshine of the soul,' which a good conscience can always bestow upon itself." Such has often been the history of many true reformers in the history of the world; their suggestions are often disregarded and disapproved for a time; but the good that is in them leavens the administration in the end, and benefits millions of men when the tide of censure and vituperation has passed away.

But it is not my object in this Preface to narrate the life of Philip Francis, or his doings in India which are known to all, and form a part of our history. It would be a more profitable task to review within my brief limits the history of the Land Question in India as it presented itself to the servants of the East India Company in the eighteenth century, and early in the nineteenth century; and to ascertain how the problem has been solved in the different Provinces, and in what respects it demands a further solution. To this subject therefore I propose to devote the following pages

For, at the close of the eighteenth century, a variety of administrative questions presented themselves to the new rulers of India, but none of them was so deeply interesting,

or presented itself in such varied forms, as the Land Question. And the servants of the East India Company, familiar only with the English system of landlords, farmers, and labourers, were fairly puzzled, when Zemindars and Polygars, village-communities and tenant-proprietors, appeared before their bewildered eyes, with all their archaic rights and strange customs.

BENGAL.

Bengal, which was the first great acquisition of the East India Company, presented the problem in a simple form. The large Province was parcelled out into great estates, owned by hereditary Zemindars, who had under the Mahomedan regime virtually ruled their own estates, encouraged literature and arts in their courts, and often commanded troops for the Imperial service. It was obvious therefore that the British administrators, anxious to perpetuate old customs, would have to make settlements with the Zemindars of Bengal for the land revenue of the province.

As early as 1775, *i. e.* only ten years after the Company received the Dewani of Bengal, the policy of an equitable land settlement was discussed by the Calcutta Government. Warren Hastings and Mr. Barwell a member of his council proposed that the estates should be sold by public auction or farmed out on leases, and that settlements should be made with the purchasers or lessees for life. On the other hand Philip Francis, known to English readers as the writer of the "Letters of Junius," and who was then a member of the Calcutta Council, took a broader and a juster view of the situation. In one of the ablest minutes that have ever been penned in India he pointed out the calamities through which Bengal had passed, and the decline in the condition of

Zemindars and cultivators alike during the first years of British administration.

"The greater part of the Zemindars were ruined and dispossessed of the management of their lands, and there were few people of rank and family left, or of those who had formerly held high employments; such as there were, looked for large profits, which the country could not afford them and pay the rents also. People of lower rank were therefore of necessity employed as Aumils or collectors on the part of Government. These people executed a contract for a stipulated sum for the district to which they were appointed, and in effect they may be considered as farmers of revenue. They then proceeded from the Sudder or seat of Government to the districts, to settle with the Zemindars or tenants for the revenue they had engaged to pay."

Having described the evils of this farming system and its disastrous effects on the country, Philip Francis recommended a perpetual settlement of the land revenue for the peace and prosperity of the people.

"The Jumma, once fixed, must be matter of public record. It must be permanent and unalterable, and the people must, if possible, be convinced that it is so. This condition must be fixed to the lands themselves, independent of any consideration of who may be the immediate or future proprietors. If there be any hidden wealth still existing, it will then be brought forth and employed in improving the land, *because the proprietor will be satisfied he is labouring for himself.*"

The Italics are mine, and they shew that the brilliant and thoughtful writer of the "Letters of Junius" knew that a secure possession of property and a certain prospect of gain are the strongest motives for improvement and progress in all countries.

When these varied proposals came before the Court of Directors in London, that venerable body were struck by the magnitude of the question, and hesitated to take any final step. In their letter of the 24th December 1776, they stated that "having considered the different circumstances of letting the lands on leases for lives, or in perpetuity, we do not, for

any weighty reasons, think it at present advisable to adopt either of these modes."

The solution of the great land problem in Bengal was thus postponed; the practice of frequent auctions and temporary settlements with auction-purchasers was continued by Warren Hastings with the worst results; and the Province groaned under all the misery of an uncertain and ever-changing system of land-administration.

Lord Cornwallis, the successor of Warren Hastings in India, finally grappled with the question and settled it in 1793. As an English nobleman of high character and benevolence, he appreciated the rank and position of the ancient Zemindars of Bengal; he appreciated the right of property as the strongest motive for improvement; and he settled the land revenues of Bengal with the Zemindars for ever. Cultivation has largely extended in Bengal since 1793; and the profits of this extension have remained with the people and in the country. And within this period of over a hundred years, the permanently settled tracts of Bengal have never been visited by any fatal and disastrous famines such as have repeatedly visited Madras, Bombay, and Northern India.

But Lord Cornwallis's work was only a half solution of the great land question. He had assured to the Zemindars their position and the fruits of their toil; a similar assurance was also promised to the actual cultivators, but the fulfilment of the promise was long delayed. It was reserved for Lord Canning to redeem this pledge; Act X. of 1859 gave adequate protection to the cultivators of Bengal; and the subsequent Rent Acts of 1868 and of 1885 have further safeguarded their rights.

Owing to the operation of the two causes briefly described above, *viz.*, the permanent limits placed on the state-demand

from the Zemindars, and the equitable limits placed on the demands of the Zemindars from the actual tillers of the soil, the cultivators of Bengal are at the present time more self-relying and prosperous and more safe from famines than the cultivators of any other Province of India.

MADRAS.

Madras was the next great territorial acquisition of the East India Company, and the province of Madras presented the same problem to its new rulers in a greater and more interesting variety of forms than Bengal. Instead of one predominating system, at least three clearly marked land systems were prevalent in Madras in the last century.

(1) The Zemindars of the Northern Circars, the Polygars of the south, and the Hill Rajas of the backward tracts were great landlords, exercising some of those ruling powers within their estates which belonged to all territorial and military lords in feudal times.

(2) The Mirasi villages of the Karnatik were village-communities, holding the village lands in common, partitioning them among the tenants from time to time, and paying their quota of revenue to the State like little self-governing fiscal republics.

(3) Lastly in tracts where the Polygars had not extended their power, and the Mirasi village system had not grown up, individual tenants had acquired proprietary rights within their own holdings, and paid revenue directly to the Government.

Which of these three systems was the original institution of the country; which of them should be preserved and fostered under the British rule? The Polygars, being strong military chiefs, were the first to be crushed. The Nawab of the Karnatik, with the help of his British allies, rooted out

these subordinate chieftains who had virtually ruled their little estates through centuries. The Court of Directors at first sent precise orders "that the native princes called Polygars should not be extirpated," that "it was repugnant to humanity to force them to such dreadful extremities as they underwent." But these were pious wishes which the Governor of Madras and the Nawab of the Karnatik could afford to disregard. And later on, the Court of Directors reconciled themselves to the proceedings of the authorities on the spot, and we find them writing to the Governor thus: "We entreat your Excellency, in particular, to make the manufacturers the object of your tenderest care, particularly when you root out the Polygars you do not deprive the weavers of the protection they enjoyed under them."

The question was thus brought one step nearer its solution, but was not yet solved. In the Northern Circars and in the other parts of the Province where there were large Zemindars, a permanent settlement was made with them under the orders of Lord Cornwallis. Difficulty was found in extending this system where there were no Zemindars. Colonel Read and Thomas Munro had made Ryotwari settlements in some places direct with the Ryots or cultivators, the Board of Revenue on the contrary desired the Mirasi village systems to be continued. And thus arose a controversy which is one of the most curious and interesting in the history of British administration in India!

Officials wrote more freely and unreservedly in those days than they do now, and the Madras Board of Revenue protested against the Ryotwari system, which Thomas Munro favoured, in words which are curious reading at the present day. The following is a sample:—

"To fix a land revenue,—not on each province, district or country, nor on each estate or farm, but on every separate field in their dominions!

In pursuit of this supposed improvement we find them intentionally dissolving the ancient tie which united the republic of each Hindu village, and by a kind of agrarian law, newly assessing and parcelling out the lands which from time immemorial had belonged to the village community collectively, not only among the individual members of the privileged order but even among the inferior tenantry, we observe them ignorantly denying, and by their denial, abolishing private property in land, professing to limit their demand to each field, and, in fact, by establishing for such limit an unattainable maximum, assessing the ryot at discretion, and like the Mussulman Government, which preceded them, binding the cultivator by force to the plough, compelling him to till land acknowledged to be overassessed, dragging him back if he absconded, deferring their demand upon him till his crops came to maturity, then taking from him all that could be obtained, and leaving to him nothing but his bullocks and seed grain, nay perhaps obliged to supply him with these, in order to enable him to resume his melancholy task of toiling for others."

Thus spoke the advocates of the Mirasi village community system. But Thomas Munro pleaded the cause of the Ryotwari system and obtained the sanction of the Court of Directors. Later on, as Governor of Madras he reduced the exorbitant assessments made at first, and in his elaborate minute of 1824, one of the ablest minutes ever recorded by any official in India, he thus defended his pet system against the Board of Revenue.

"All the lands of Arcot were at one time held, according to Mr. Ellis under the joint or Samudayem tenure. This tenure has been much praised by some revenue authorities, and its breaking up into the separate individual or Phalabhogam tenure, has been regarded as a calamity to the country. The happy state of the natives in the joint tenure villages, is not supported by the fact of most of them having long since adopted the separate tenure. When this change took place is not exactly known; but it was probably the gradual work of time, long before the Company's government...........

"But the question regarding Meeras is one rather of curiosity than of real utility, for in most districts the Meeras is worth little, and has no value that might not be easily given to the lands in every province by a

moderate reduction in the assessment. It is much more important to ascertain how this moderate assessment is to be gradually introduced, and private landed property reared upon it, than to seek to trace the origin and the fluctuations of the Meeras..........

"In order to make the land generally saleable to encourage the Rayets to improve it, and to regard it as a permanent hereditary property, the assessment must be fixed."

We have referred to this controversy because it is one of the most interesting in the history of British administration, not because it is of any practical utility at the present time. The Mirasi village system, or such traces of it as existed at the commencement of the nineteenth century, have been rooted out, even like the Polygars of Madras; and except where lands are held by Zemindars under a permanent settlement, the Ryotwari system is now the prevailing system in Madras.

It is necessary however to observe that while the great name of Sir Thomas Munro is always invoked in defence of the Ryotwari system of Madras, *the present Madras system is not what Sir Thomas Munro recommended.*

His recommendation was for a permanent settlement with the cultivators, as a permanent settlement had been made with the Zemindars in Bengal. This he repeatedly urged, and this will appear from the last sentence of the extracts quoted above. The Government of the day believed that the settlement made with the cultivators was permanent so far as the lands already under cultivation were concerned, or would be made permanent after a fresh survey; and down to 1862 this view has found frequent expression in the official publications of the Madras Board of Revenue and of the Madras Government.

"A Madras ryot is able," said the Madras Board of Revenue in 1857, "to retain his land perpetually without any increase of assessment, as long as he continues to fulfil his engagements." "There can be no

question," said the Madras Government in their letter No. 241 of the 8th February 1862, to the India Government, "that the fundamental principle of the ryotwari system is that the Government demand on land is fixed for ever."

If language has any meaning, the meaning of the words quoted above is clear, definite, and unmistakeable. But nevertheless, the Madras Government have receded from that position now, and the land revenue paid by the Madras cultivators is enhanced at each recurring settlement on various grounds.

The Marquis of Ripon who was the Viceroy of India from 1880 to 1884, endeavoured to remedy this evil. He introduced a rule with the concurrence of the Madras Government that no enhancements should be permitted in future settlements, in Districts already surveyed and settled, except on the sole ground of a rise in prices. This equitable rule, which was in the form of a compromise, was set aside by the Secretary of State in 1885; and the Madras cultivator of the present day, after a century of British rule, is without that permanent Ryotwari settlement contemplated by Sir Thomas Munro, without that perpetual fixity in the Government demand acknowledged by the Board of Revenue and the Government in 1857 and in 1862, and without that security against undue enhancements introduced by Lord Ripon in 1882. In the total absence of any adequate protection against recurring enhancements by the State, cultivation languishes in that Province, and six millions of cultivable lands are lying waste according to official records. 11,749 cultivators were ejected from their holdings last year for inability to pay the Government demand, and of the 60,806 acres comprised in those holdings, one half was found to be unsaleable in the market, and had to be bought in by the State at a nominal value!

The great problem which presented itself for solution to

British administrators in Southern India towards the close of last century still awaits an equitable solution.

BOMBAY.

I now turn to Bombay. The dominions of the last of the Peshwas were annexed and formed into the Bombay Presidency in 1817, and the problem of a proper land settlement at once presented itself to the new rulers in the west of India.

The Deccan had a well-defined land system of its own under the Mahratta Peshwas; the village-community system was better organized and more general in the Deccan than in Madras; and the first Governor of Bombay after 1817 was Mountstuart Elphinstone, an able and sympathetic administrator who tried to preserve what was good and commendable in the old Hindu institutions. With a praiseworthy zeal for the good of the people entrusted to his administration, Mountstuart Elphinstone endeavoured to perpetuate the village-communities of the Deccan, and to deal with those communities as the units of his fiscal administration. He wrote:

> "The Potails' respectability and influence in his village must be kept up by allowing him some latitude, both in the expenditure of the village expenses, and in restraining petty disorders within his village. So far from wishing that it were possible for European officers to hear all complaints on such subjects, I think it fortunate that they have no time to investigate them; and think it desirable that the Mamlatdars also should leave them to the Potails, and thus preserve a power, on the aid of which we must in all branches of the Government greatly depend. The zealous co-operation of the Potails is as essential to the collection of the revenues, and to the administration of civil justice, as to the police; and it ought therefore by all means to be secured."

And later on Mr. Elphinstone wrote in 1822,—

> "I am not democratic enough to insist on a Ryotwari system. I think the aristocracy of the country, where it consists of heads of villages or heads of Zemindaris, should be kept up; but I also think their rights

and the opposite rights of the ryots should be clearly defined, and the latter especially effectually defended."

After the retirement of Mr. Elphinstone, however, the village system fell. The Government of the day were anxious to make settlements with individual cultivators as they had done in Madras, so as to have greater facilities for the enhancement of revenue. One of the ablest of the Directors of the East India Company, Henry St. George Tucker, candidly recorded his opinion that "it cannot be concealed or denied, I think, that the object of this (Ryotwari) system is to obtain for Government the utmost that the land will yield in the shape of rent."*

The Ryotwari system was introduced, and "every effort was made,—lawful and unlawful,—to get the utmost out of the wretched peasantry, who were subjected to torture,—in some instances cruel and revolting beyond description,—if they could not or would not yield what was demanded. Numbers left their homes, and fled into neighbouring Native States; large tracts of land were thrown out of cultivation, and in some districts no more than a third of the cultured area remained in occupation."†

This state of things could not continue. At last a proper inquiry was ordered by the Government, and was conducted by able officers like Mr. Goldsmid, Captain Wingate, and Lieutenant Wash. The joint report submitted by them in 1836 was the basis of a new Revenue Settlement. The village community system had been swept away, never to be restored, and the Ryotwari system had been accepted as the prevailing system of the Province. But the short leases of previous years were abandoned, and the equitable rule of making

* Memorials of Indian Government. London, 1853, p. 113.

† Bombay Administration Report for 1892-93. p. 76.

settlements for thirty years was adopted. The settlement of 1836 has thus been followed by subsequent settlements of 1866 and of 1896.

The question of the enhancement of the land revenue at these recurring settlements is still the unsolved problem in the Bombay system, as it is in the Madras system. The Court of Directors declared in their despatch of the 17th December 1856 that the right of the Government is not a *rent* which consists of all the surplus produce after paying the cost of cultivation and the profits of agricultural stocks, but a *land revenue only*. Sir Charles Wood, who was Secretary of State for India in 1864, desired to take only a share and *generally a half share of the rent*, as land revenue. But in the settlements made every thirty years, these pious wishes are ignored; the yield of the soil is not calculated; and enhancements of the revenue are made on the vague and inequitable ground of the general advance of the country. No landlord in any civilized country would be allowed to raise his rents on the ground of a general advance of the country unless that advance shewed itself in a rise in the prices of food grains. This is what impoverishes the Deccan peasantry under British rule; and what the late Sir William Hunter said from his place in the Viceroy's Council twenty years ago is true to the present day, *viz*: "the Government assessment does not leave enough food to the cultivator to support himself and his family throughout the year."

The problem of fixing equitable limits to the State demand from the soil remains therefore an unsolved problem in Bombay as in Madras after a century of British rule. Sir Charles Wood's wise rule to limit the revenue to one-half the customary rents should find a place in the fiscal laws of the country. Lord Ripon's rule not to make enhancements in

future settlements except on the clear ground of a rise in prices should obtain the sanction of the Secretary of State for India. And a reference should be allowed to impartial tribunals against mistakes made by settlement officers.

NORTHERN INDIA.

I now turn to Northern India which has a very interesting history of its own. Portions of Oudh were acquired in 1801, Delhi and Agra and other districts were conquered in 1803; the Punjab was annexed in 1849, and the whole of Oudh in 1856. It is not necessary for my purpose to speak of Oudh and the Punjab separately, because the fiscal arrangements in those Provinces are not very dissimilar to those of the North West Provinces, to which my narration is mainly confined.

Lord Cornwallis's successful permanent settlement of the land revenues in Bengal was proposed to be followed by a similar permanent settlement in Northern India. Proclamations were issued and regulations were passed, between 1802 and 1807, promising such a permanent settlement in the newly acquired provinces; but after the death of Lord Cornwallis the desire to redeem these pledges lost its force, and the desire to obtain an ever increasing land revenue influenced the policy of the East India Company.

When such was the prevailing feeling among the administrators of India, an able and exhaustive report, submitted by Mr. Holt Mackenzie, finally determined the question. It was then discovered that the village-community system was in good working order in Northern India; it was resolved to make settlements with these village communities and not with a class of landlords; and it was further decided to make temporary settlements and not a permanent settlement.

Angry protests were made by able men at this sacrifice of the interest of a nation to the pecuniary demands of the Company,—at this violation of proclamations and pledges repeatedly given by British rulers to the people of India. One extract will serve as an example, an extract from the writings of that able and distinguished Director of the East India Company, Henry St. George Tucker, already named before. "The Talookdars and Zemindars of the Western Provinces are recognised by the Regulations of 1803 and 1805 as the parties with whom a settlement of the land revenue shall be concluded; and the Local Government superadded *spontaneously* another promise that the public demand should be *fixed in perpetuity* on the expiration of the decennial leases. In setting aside the hereditary landholders, we break through the usage of the country,—disregard the claims of possession, —depart from our engagement,—and contravene laws which bear the sanction of British legislators."*

The famous Regulation VII. of 1822 was then passed; and the Company's Government endeavoured to realize three-fourths of the rental as the Company's land revenue. The hardship and miseries caused by this rule it is difficult to exaggerate, and it has been said that the peaceful agriculturists of India felt the heavy hand of the Company's taxgatherer as more oppressive than the occasional devastations of Afghan and Mahratta raiders of the preceding times.

A great and thoughtful and experienced administrator now turned his attention to the vexed land question in India. Lieutenant General Briggs, whose name stands high in the annals of Anglo-Indian scholarship and literature, had served under Mountstuart Elphinstone during the last Mahratta War, and was employed to settle large districts of the last Peshwa's

* Memorials, &c. London 1853, pp. 124 and 125.

dominions. After an exhaustive and careful enquiry he wrote his great work on the Land System in India in 1830. The book was welcomed by the greatest Indian administrators of the time, and established four points on which much confusion of thought had hitherto prevailed. It shewed:

1. That the integrity of private property in land had been recognised in every village in India.

2. That the Government had no right to the land, but only to a share in its produce, *i. e.* a land tax.

3. That that share was defined and limited by Hindu and Mahomedan Law, and the Government had no title to fix the land tax at discretion.

4. That the native institutions themselves afforded a broad basis for administration, and the only one on which the British empire could be made durable.

Lord William Bentinck was now the Governor-General of India; and he welcomed the new work of General Briggs as a practical help to British administration in India. Lord William framed a number of new Regulations, sent them for revision to General Briggs, then Resident at Nagpore, and thus laid the foundation of a new system of land settlements in Northern India. The famous Regulation IX. of 1833 was passed; the revenue demand of the Company was reduced from three-fourths to two-thirds of the rental; and new settlements were made between 1833 and 1849. The proportion was further reduced to one-half the rental by the famous "Saharanpur Rules" of 1855, and this reduced rate is the recognised rate down to the present time.

The administration of the East India Company came to an end after the Indian Mutiny of 1857, and a great famine swept over Northern India in the early years of the rule of the Crown. Lord Canning, the first and greatest of the Viceroys

of India under the Crown, sought to pass a remedial measure which would permanently improve the condition of the agricultural classes of India, which would give rise to a substantial middle class, and which would lead to some accumulation of capital amidst an impoverished population. He looked to the prosperous condition of Bengal under a permanent settlement, and after an exhaustive enquiry into the state of things in other parts of India, he recommended the extension of the permanent settlement to all the Provinces of India.

Sir Charles Wood was then the Secretary of State for India; and in his memorable letter of the 9th July 1862 he expressed the following views, disclosing a breadth of views, and an earnest desire to improve the material condition of the people of India, which have unfortunately become less marked in these later days.

"It is also most desirable that facilities should be given for the gradual growth of a middle class, connected with the land, without dispossessing the peasant proprietors and occupiers. It is believed that among the latter may be found many men of great intelligence, public spirit, and social influence, although individually in comparative poverty. To give to the intelligent, the thrifty, and the enterprising the means of improving their condition, by opening to them the opportunity of exercising these qualities, can be best accomplished by limiting the public demand on their lands. When such men acquire property, and find themselves in a thriving condition, they are certain to be well-affected towards the Government under which they live. It is on the contentment of the agricultural classes, who form the great bulk of the population, that the security of the Government mainly depends.........

"After the most careful review of all these considerations, Her Majesty's Government are of opinion that the advantages which may reasonably be expected to accrue, not only to those immediately connected with the land, but to the community generally, are sufficiently great to justify them in incurring the risk of some prospective loss of land revenue in order to attain them, and that a settlement in perpetuity in all districts in which

the conditions absolutely required as preliminary to such a measure are, or may hereafter be fulfilled, is a measure dictated by sound policy, and calculated to accelerate the development of the resources of India, and to ensure, in the highest degree, the welfare and contentment of all classes of Her Majesty's subjects in that country."

Lord Lawrence, who had saved the Punjab, and therefore the British Empire in India, during the dark days of the Mutiny, became Viceroy of India a few years after. Valuing the prosperity and the good of the people beyond a prospective rise in land revenue, he thoroughly supported the proposal in his Minute of the 5th March, 1864; and Sir Stafford Northcote, Secretary of State for India, gave his sanction to the benevolent scheme in his letter of the 23rd March 1867 "in consideration of the great importance of connecting the interests of the proprietors of the land with the stability of the British Government."

It is a melancholy reflection which comes home to many thoughtful students of Indian history that if India had been the scene of continued disturbances under the rule of the Crown, the scheme of Lord Canning and Lord Lawrence, Sir Charles Wood and Sir Stafford Northcote might have been passed into law. But the peaceful people of India relied on the wisdom and benevolence of their rulers, and have lost by their loyal trust and confidence. After the expiry of twenty years of uninterrupted peace within the frontiers of India, the desire to enable the people of India to "acquire property and find themselves in a thriving condition" under the British rule lost force; the importance of "connecting the interests of the propietors of the land with the stability of the British Government" appeared slight, and "the risk of some prospective loss of land revenue" appeared more formidable to the present generation of Indian administrators! And the benevolent scheme proposed by Lord Canning in 1862 was

quietly and finally rejected by the Secrtery of State for India in his Despatch of the 28th March, 1883!

The present state of things in Northern India therefore is this. The old village-communities have gradually and slowly approximated to a system of landlords and tenants. The revenue demand of the State from landlords is not fixed for ever as in Bengal, but is resettled once every thirty years. The State-demand is approximately limited to one-half the rental; but a number of local rates have also been imposed upon the soil; and the landlords pertinently enquire,—what is the good of the pledges to take half the rental as revenue, if eight or ten per cent. more, on the rental be added as local rates? The solution of the Land Question in Northern India is still imperfect; an equitable limit to the local cesses is still needed.

CENTRAL PROVINCES.

It is unnecessary to prolong this Preface by any lengthy examination of the state of things in the Central Provinces of India. Saugor and the Narbadda Territories came under British administration in 1818, and the Nagpur State was annexed in 1853; and all these tracts were consolidated into one great Province, and called the Central Provinces of India, in 1861.

Sir Richard Temple's administration of this great Province, from 1862 to 1866 is still remembered by the people of the Province with gratitude; the thirty years' settlement commenced in 1863 was conducted on liberal principles; the Malguzars or Revenue-payers were recognised as proprietors; and the rule of demanding one-half the rental was recognised in principle, though unfortunately it was "evaded" by the local settlement officers in practice.

Mr. Mackenzie, (afterwards Sir Alexander Mackenzie), was Chief Commissioner of the Central Provinces in 1887, and

he desired that the "Half-assets Rule" should be set aside altogether for the next settlement! In his letter of the 18th May 1887 he wrote to the Indian Government thus: "Mr. Mackenzie considers therefore, even in the interests of the people, that it would be safer to abrogate the Half-assets Rule altogether than to evade it by the calculation of hypothetical assets." The Indian Government consented, and the Half-assets Rule was abrogated!

The Land Question in the Central Provinces therefore is farther from a satisfactory solution now than it was in 1855 and 1863, and landlords are required to pay something like 60 per cent as revenue *plus* about 12½ per cent. as local cesses out of their estimated assets! And the rents payable by cultivators are fixed by the Government by a system of classification of soils which is neither correct nor intelligible, and by an estimate of the produce of holdings which is excessive!

After a century of British Rule in India, the Land Question still awaits an equitable solution. It awaits solution at the hands of a statesman capable of placing the happiness and prosperity of the people before the interests of the Land Revenue. If the wisdom and benevolence of Philip Francis or Cornwallis, of Canning or Lawrence, once more animate the thoughts and acts of our present administrators, we may see the rise of a prosperous middle class and a prosperous peasantry in India, and we shall hear less of desolating famines in future than we have done in the past.

LONDON,
November, 1900.

ROMESH DUTT.

ORIGINAL MINUTES

GOVERNOR-GENERAL

AND

COUNCIL OF FORT WILLIAM

ON THE

SETTLEMENT AND COLLECTION

OF THE

REVENUES OF BENGAL:

WITH A

PLAN OF SETTLEMENT,

Recommended to the Court of Directors in Jan., 1776.

BY

PHILIP FRANCIS, Esq.

London:

PRINTED FOR J. DEBRETT, SUCCESSOR TO MR. ALMON, OPPOSITE BURLINGTON HOUSE, IN PICCADILLY.

MDCCLXXXII.

INTRODUCTION.

ONE of the most important duties belonging to the station, to which Sir John Clavering, Colonel Monson, and Mr. Francis, were appointed by Parliament in the Government of Bengal, in the year 1773, was to examine the principles on which the country was taxed, the mode of collecting the revenues, and the amount of the collections, compared with the ability of those who were to pay them. As they obtained information, on which they could depend, they communicated it to the Court of Directors, with their opinion of what ought to be confirmed or corrected, or might be improved in the administration of the revenues. In this, as well as in other instances, their zeal and industry have been acknowledged and applauded; but it does not appear, by any measures taken at home, that their representations have hitherto been seriously regarded. At this time perhaps, when the state of India is again the object of a parliamentary inquiry, the representations of those Gentlemen, whom Parliament itself selected at home, and appointed to the Government of the country, may be revised and considered with more attention. The subject of the Papers, now laid before the public, is curious in itself, and ought to be interesting to the nation at large. We had an estate in Bengal, the greatest, the most improveable, and the most secure, that ever belonged to any state. Even the distance of the

acquisition, supposing a tolerable internal Government could be established and maintained at such a distance, gave us a security in the possession of it, which we could not have, if an object of so much temptation came nearer to the view of other European powers, and stood more within the reach of their ambition. We should have nothing to apprehend from their enterprizes, if we were steadily determined to preserve the peace of India within itself, to be content with what we possess, to adhere to our treaties with the country powers, and to convince them, by a fair and honourable conduct, that we have really abandoned every idea of enlarging our establishment, or extending our influence in India, at their expence.

The security, derived from the distance of the object, has been strengthened by a circumstance, which no human wisdom could have foreseen. It is that, in India, a very few foreigners are capable of holding and governing a country inhabited by millions. The conclusion to be drawn from it, is not likely to be suggested by a partial or hasty view of the subject. As a question at least, it deserves to be considered, whether it may not be essential not only to the internal prosperity of the country, but to its dependence on Great-Britain, that the Europeans in Bengal should be limited to as small a number as the services of the Government will admit of. The acquisition was made, and has hitherto been preserved by a British force, which has borne no proportion to that of the natives. Under a mild and equitable Government, under such a one as it is our own greatest interest no less than our duty to give them, they are incapable of rebellion or defection. Their patience and submission to their rulers, in the last twenty years, are sufficient to shew how much they can endure. On the

other hand, as we increase the number of those, who can only exist at the expence of the country, we load our Government with useless weights, and add to its embarrassments without adding to its strength. Whether these Europeans are directly employed or not in the service of Government, there is no fund but the public revenue, out of which they can derive a subsistance. One way or other it is paid for by the country, and one way or other must become chargeable to Government. Exclusive of public employments, or contracts with the India Company, there is no fair occupation for the industry of Europeans in Bengal. Every enterprize they engage in, whether of foreign commerce, or internal improvement, leads them into distress, if it does not end in their ruin. Even of adventurers, pursuing every mode of acquisition that offers, very few if any have succeeded. But these are people, to whom no encouragement should be given. Their residence in the country, especially in the remoter parts, harasses the people, and alienates them from their natural habits of submission to any power that protects them.

The increase of Europeans in Bengal may be hazardous to Great-Britain in another sense. It necessarily tends to fix them there for ever. They become colonists in effect; because, in a very great number, a great majority cannot hope or expect to return with fortune or independence to the mother country. Their connexions with it are gradually dissolved, and their attachment to it declines in the same proportion. When once they shall have multiplied to a certain point, it is in the course and nature of things, that Bengal will neither pay tribute nor obedience to England. We are not intitled to conclude from any experience, that we actually possess, that Bengal may not be lost by other means besides

those of foreign invasion and conquest. At this hour, the authority of Great-Britain does not bind Bengal, and the public tribute from thence is stopped. The revenues of our Indian possessions are unequal to their immediate local expence. A considerable portion of their establishments is actually supported by loans, for which the East India Company's credit and property are pledged. The Company's investment, hitherto paid for by savings out of the revenues, is now purchased by draughts on England, or by certificates from the Board of Trade, on which bonds are to be granted at eight per cent. An immoderate increase of the Company's bonds in Bengal and the continued demand for money, have already sunk the credit of that security. In May 1781, they were at five per cent. discount. Under such circumstances, the ultimate difference of charge to the Company, between paying for their investment with paper and ready money, must amount to a very considerable object.—The wars, that desolate India, are supported by a waste of all the little existing wealth, and a strain upon all the last resources of Bengal. In their effects they will be found not only to have absorbed whatever savings existed when they began, and all the annual returns, from which farther savings might have been made, but to have diverted in a considerable degree that portion of the public revenue, which ought to have been sent back into the circulation of the country, as the seed of future produce. The Bengal estimate of disbursements, for the year 1781, is charged with a hundred and fifty two lacks of current rupees, for the pay of armies on service *out of the provinces*, and for the support of the other Presidencies. The amount must have been remitted in specie, if it could be found, and is lost to Bengal for ever.—It is time for those, to whom the care of the Company's interests is intrusted, to consider how long

this state of things in India is likely to endure, and to what termination it leads.

While the present wars continue, it is in vain to think of relieving the country by new œconomical arrangements, however necessary to its prosperity; nor is this a period, at which internal innovations of any kind should be attempted. They must always be alarming to a people, who have never experienced relief, but generally an increase of their grievances from every change of system hitherto adopted by their rulers. They require quiet times, when Government may give its undivided attention to the business, and when the people have no external assistance to resort to or expect.—Whenever peace shall be restored, it is possible and not more than possible, that, under a mild and prudent government, Bengal may gradually recover from the impoverished state, towards which it has long been declining. Under a European Government, Bengal *cannot flourish.* The utmost that should be attempted, because it is the utmost that can be done, is to palliate the effects, and to retard the progress of evils, which no human wisdom can perfectly remove.

This attainable purpose can only be accomplished by a systematical plan of Government, resolutely enforced from home, and steadily adhered to abroad. It must not be liable to be shaken or interrupted by the arbitrary caprices, or even well intended improvements of the Administration on the spot. The idea of stability and permanence has not accompanied any of the institutions hitherto framed for Bengal. In those, which relate to the assessment and collection of the revenues, a *real* defence against innovations is the first and most essential point to be established. Some principle of taxation, to which the natives may resort, as to refuge against despotic power, and in which

they may implicitly confide, should be laid down as fundamental and inviolable, and established with all the authority which the legislature can give it. In the policy and justice of the Mogul Government we had an example before us, which ought to have been followed. It will appear that the Mahomedan Conqueror was wise and equitable enough to limit his own power over the people, whom he had conquered;—that he demanded from them a *fixed* tribute; that it was moderate in the first instance, and never varied; that he thereby gave them a security in their property against the rapacity of his ministers and representatives; and that this was a real security, as long as the Mahomedan Government subsisted at Delhi. In effect, it was equally a security to the Prince against fraud, and to the people against oppression. *They* knew what they had to pay; and *he* knew what he had to receive. We must now revert to a similar principle in the taxation of Bengal, or assuredly that country, if it can be held at all, will not hereafter be a profitable acquisition to Great-Britain. Our demand of a share in the produce of its labour should not only be moderate, but unalterable. An immoderate demand stifles industry at its birth. An increasing demand discourages and retards it in all its operations, and finally reduces it to the provision of a subsistance. Schemes that profess to aim at increase of revenue in a Government, where the people have no voice, are almost always unwise and unjust, and perhaps not always really intended by the projectors to be what they profess. Over-ratement and remission play into each others hands.

In this place it is meant only to *allude* to facts and principles, which the following papers will establish and explain. If the information they contain should, in any degree, contribute to the introduction of a more benevolent, and therefore

of a wiser, system than that, which has hitherto prevailed in the ordering and management of the territorial Revenues, the labour of collecting it will not have been ill-employed, nor wholly unrewarded. It will shew that the natives of those kingdoms, which we call our territorial acquisitions, had laws, and rights, and property, which were respected and secure under the dominion of Mahomedans, but which, under a British Government, have neither been regarded nor understood.

Notwithstanding the disorders that attended Aliverdi Cawn's usurpation in 1741, and the constant wars in which he was engaged with the Marattas, Bengal was full of wealth when it fell under our authority. Having seen it brought home to us in large annual returns during the last four and twenty years, we ought to conclude that a Government, under which the people were encouraged to be industrious and permitted to be rich, must have been moderate and just. The present poverty of the country, and the decline, if not ruin of all its means of recovery are equally notorious. The conclusion, from the state of the people, to the spirit and temper with which they have been governed, is probable in the first instance, and certain in the second.

If the principles or practice, which have hitherto prevailed, be permitted to subsist, the following Plan of Settlement, or any other, that aims at giving the people a security in their property, and a shelter against arbitrary acts of power in taking that property from them, may as well be discarded without examination. It can only be useful in promoting the views and assisting the efforts of national justice and benevolence. Such views and efforts will be directed to the immediate relief of the people. Considering the country as our estate, there is no other way to make it productive. Despotic power exacts an excessive

tribute from its subjects, and concludes that they are rich, as long as it can be extorted from them. By the same sort of reasoning it might equally be proved, that much must remain, because a great deal has been taken away. But the despot himself is only the last beggar in his dominions.

The proceedings of a Committee of Circuit, instituted in Bengal in 1772, having been occasionally referred to in the papers now published, in order to make those passages intelligible, it may be necessary to state briefly the profest principle and object, with the result of that appointment. The reader will find the two first explained more at large in a letter from the President and Council, dated 3d of November, 1772, published among the Reports of the Committee of Secrecy, which sat in 1773.

The Government, which subsisted at that time, laid it down as a fundamental proposition, *that the mode of letting the lands in farm was, in every respect, the most eligible*; and that, *to let the lands for long leases was a necessary consequence of letting them.*

They then "published their intention of farming all the "lands of the Province of Bengal in leases of five years, and "*invited all persons to make proposals.*" In fact, the lands in general were put up to a public auction, in which strangers were invited to bid against the proprietors, who were either ousted of the possession and management of their estates, or allowed to retain it on the terms and footing of farmers. In some instances it happened, that the farmers, many of whom were Calcutta Banyans, and who knew nothing of the business, were obliged to employ the real proprietors as their under farmers or tenants. The same government however, which put the lands of Bengal up to auction, no where denied that the Zemindars, Talookdars, &c., were the *here-*

ditary proprietors thereof, and gave testimonies in favour of their rights, which could not be reconciled to the measures, that were pursued. The question, whether the Presidency of Fort-William had a right to remove the hereditary owners, and to let their estates in farm to strangers, does not appear to have been debated. To carry the measure into execution, a Committee of Circuit was appointed. These gentlemen made a hasty progress through the provinces of Bengal, and concluded a settlement of the Revenues for five years, commencing in April 1772, with an accumulating increase in each of the four last years. This promised increase of Revenue, with which the Company were deluded, and for which no little merit was assumed in Bengal, would have amounted to a very considerable sum, if it had been realized. At the end of the five years, the remissions and balances on that settlement amounted to the immoderate sum of two hundred and thirty lacks eighty-three thousand eight hundred sixty-two sicca rupees (2,30,83,862) or 2,677,728 l. sterling. An abstract of the Account particulars, signed by Mr. Croftes, Accountant-general to the Revenue department, is annexed to this Introduction. Such was the event of a scheme, which, at its formation and commencement, held out the boldest and most peremptory promise of increase of revenue, that had ever been made to the Company. In March 1778, the Court of Directors ordered the Governor-General and Council "forth-"with to commence a prosecution in the Supreme Court of "Judicature against the persons, who composed the Committee "of Circuit, or their representatives."

As early as the beginning of the year 1775, it began to be discovered and admitted that the improvement, expected from the Committee's settlement, had not taken place. Such improvement, it was said, "had been chiefly obstructed by a

"circumstance, *which could not be foreseen*," viz., "the farmers "having engaged for a higher revenue than the districts could "afford." The settlement failed in the first year, though the lightest of the five, and was realized no where. This fact however was not admitted by the Governor-General, in the sense and extent, in which it was asserted by General Clavering, Colonel Monson, and Mr. Francis. In his Minute of the 10th of January, 1775, he says, "the plan for letting "the lands has not miscarried, and is still, in our opinion, the "best that could be adopted. What deficiencies have happened "in it have proceeded from *eventual causes*, which have "been fully explained, and which no general plan could "prevent."

In April 1775, Mr. Hastings and Mr. Barwell, having then three years' experience before them of the success of the Committee's plan, formed a new one, which they transmitted to the Company, and recommended that it should be adopted at the expiration of the existing leases. This plan being frequently noticed in the Minutes of Sir John Clavering, Colonel Monson, and Mr. Francis, and otherwise containing material evidence of the state of the country and of the mode of assessing and collecting the public revenue, is published entire in the present collection. In this place, it need only be observed, that the plan of 1775 is founded on principles very different from, if not the direct reverse of, those of 1772. Instead of professing to aim at increase, it recommends the abolition of certain taxes, to the amount of fifteen lacks of rupees, in order *to ease the Ryots, to give life to industry, and to lower again the prices of Bengal manufactures.* It proposes that the revenue of each Zemindary shall be *fixed*, at least for the life of the immediate occupant, and *that no attention shall be paid to any proposals*

for an annual increase ; and finally it recommends the Zemindars in general to be restored to the possession and management of their lands, and that the revenue of every district should be settled with *them*, in preference to any others, who might offer.

The opinion of Sir John Clavering, Colonel Monson, and Mr. Francis, of the two plans of 1772 and 1775, of the apparent disagreement between them, and of the effects of the first, is stated in the annexed Extracts from their Minutes. In January 1776, Mr. Francis with the concurrence and approbation of his two Colleagues, sent home the Plan of Settlement now published ; and it appears, in several letters from the Court of Directors, that it had been favourably received by them. In general they adopted the principles, on which it was formed, though they have not given their final sanction to the whole of the proposed arrangements.

The second part of this collection comprehends the plan and detail of a measure, proposed by the Governor-General in November, 1776, which gave occasion to many warm debates at the Board. The profest object of it was *to obtain accurate states of the real value of the lands, as the grounds on which a new settlement of the Provinces was to be constructed.* The means, by which that information was to be obtained, were to depute native officers, under the title of *Aumeens*, and armed with extraordinary powers, into the districts, where they were to make the necessary investigations.

A strict discussion of the merits of this measure led the members of the Council to a more particular inquiry into such of the ancient institutions and customs of the country, as were connected with the assessment and collection of the revenues. If the idea of giving a permanent system to the management of our territorial acquisitions be not totally abandoned, the

information and materials, which these debates and inquiries have produced, may still be applied to beneficial purposes. In the government of distant nations, committed by a most singular dispensation to our care, we have sported with the rights, the laws, the property, and the happiness of millions. But we have not been permitted to be unjust to others, without sacrificing our own essential interests.

Extract of a Minute of General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, February 25th, 1775.

" *The Plan for letting the Lands has not miscarried, and is still in our opinion the best that could be adopted.*"

MR. HASTINGS.

We do not know whose opinion Mr. Hastings means, by the word *our*, to unite with his own. We do not doubt however of proving in due time that it is a mistaken opinion, by facts, which he cannot deny, and by authorities which, we presume, he will not dispute.

To obtain the most circumstantial information of the condition of the provinces, the following queries in writing were put by the Board to the Gentlemen who lately held the superintendance of them.

1. In what state are the provinces as to agriculture, population, commerce, and manufactures?

2. The cause of the defalcation in the Revenue, with their ideas, to remedy the evil?

3. The general statement of the balances of the collections of their divisions to April, 1774; with an observation, what part of them may be received, and what measures have been used to recover those of the preceding year?

4. Whether from their knowledge of the condition of the country, they conceive that the payments will increase in the proportion fixed in the Bundabust, settled by the Committee of Circuit in 1772?

With concern we perceive that the gentlemen, in their several replies to these queries, have not given us the smallest

expectation, that the net receipts into the treasury will increase in the progressive proportion of the Bundabust.

The motives, which induced the Committee to make this extraordinary statement of the territorial Revenues, are best known to themselves. No cause has yet been assigned for the defalcation in the Revenue, which did not precede that transaction. This settlement, by the most candid, may be deemed an error in judgement; by others less candid, it may be attributed to a different cause.

The famine is held out as an evil, that still operates to the diminution of trade, revenue and agriculture. It may have an influence; undoubtedly it has. But this calamity was antecedent to the leasing of the lands, and should not be admitted as a plea for their falling short of their estimated value in 1773.

If the Duannee lands of Bengal, from 1772 to 1773, were worth 176,81,148, Sicca rupees, and only yielded into the Treasury 115,60,539 rupees; the remainder, exclusive of the expence of the collections, should not be placed to the misfortune of the famine.

This deficiency must be found in collateral causes, or in a defect in the system; a system, which tends to alienate the affections of the people, and to destroy all confidence in Government.

The Zemindar, or proprietor of the land, is deprived by it of his influence, and of the management of his Zemindary, and becomes a pensioner. The amount of these pensions is an accumulated burthen on Government, of more than twelve lacks of rupees per annum.

The Izardars, or farmers, who occupy the place of Zemindars, are in general persons taken from the dregs of the people; the Banians of Calcutta, or people protected by them; who take the farms at any rate, depending on the

influence of their masters to skreen them from the just demands of Government, provided their farms should not prove an advantageous bargain.

Those people, to make good their engagements, extort the last anna from the Ryot, and when they can get no more, and their masters' influence is in the wane, they fly, leaving a depopulated and impoverished country behind. To a system, which produces these effects, the cause of the balance in arrear may be truly imputed.

Large deductions and remissions have been made in the Bundabust of Dinagepore, Burdwan, and Midnapore, and we are apprehensive more may still be necessary in other districts.

Our utmost attention shall be given to this branch of the Company's affairs, and no inflated Jumma shall be established, to raise expectations, or to gain merit in their opinion. Our endeavours shall be employed to fill their Treasury with specie, not their records with speculative representations of an increasing Revenue.

Extract of a Minute from General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, March 21, 1775.

The Governor-General has moved, that the separate opinions of the members of the council be taken and sent to England with the last dispatches of this season, concerning the mode which each shall judge it most expedient to adopt for the new settlement of the provinces, after the expiration of the present leases.

On this point we should be happy in being able to furnish the Court of Directors with such a clear and determinate opinion, as might assist them in forming their future resolution, and as we ourselves could safely rely on.

The Governor-General has very lately declared, *that the plan for letting the lands has not miscarried; and that it is still, in his opinion, the best that could be adopted.* Yet, in his observations on Mr. Francis's proposed instructions to the Provincial Councils, dated the 28th of January, 1775, the Governor says, *he disapproves of letting the farms at auction.* He says, *he has tried this expedient, and found it unsuccessful, because the competitors are piqued to out-bid the value of the farms, which too generally fall by this way into the hands of desperate or knavish adventurers.*

We have already, in our Minute of the 25th of last month, made some observations upon that plan for letting the lands, which, Mr. Hastings says, *has not miscarried, and which is still, in his opinion, the best that could be adopted.*

What future measures should be adopted, upon the expiration of the present leases, will depend very much upon the condition, in which the lands are left, in point of culture and population, as well as on the market or demand for the produce of the lands, as it may then exist. At this moment, we should be very much embarrassed, if we were called upon to make a new settlement of the lands and were intrusted with power to do it.

The present system evidently leads to depopulation and loss of revenue. In the course of three years more, we think it much to be apprehended, that the continued operation of this system will have reduced the country in general to such a state of ruin and decay, as no future alteration will be sufficient to retrieve.

J. Clavering.
G. Monson.
P. Francis.

Extract of a Minute of General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, April 11, 1775.

SINCE our arrival in this country, and during all our debates with our colleagues, we have not met with a circumstance, that has filled us with greater astonishment than the terms and purport of the plan, proposed by the Governor-General and Mr. Barwell, for the new settlement of the provinces, at the expiration of the present leases. That gentlemen, who have contributed to subvert the constitution of this country, and the rights of the natives, should wish to revert to that Government they have so lately overset, and should so far forget themselves as to recommend the abolition of the very system, which they every day support, which the Governor-General has declared, in one of his late Minutes, to be still in his opinion, *the best that could be adopted*, and our disapprobation of which is constantly the subject of their censure, is only to be explained by themselves. This conduct, in other persons, might appear inconsistent. In them, it is uniform, and consonant to that instability which characterises their government.

Extract of a Minute of General Clavering, Colonel Monson, and Mr. Francis, dated September 15, 1775.

WE have repeatedly declared our apprehension and opinion, that the revenues and internal resources of these provinces were in a state of decline. The accounts, produced by Mr. Hastings, do not in our opinion, prove the contrary, even supposing them to be drawn up with the strictest truth

and accuracy. The Government of a great kingdom can not place a permanent dependance on any other resources but those, which the country possesses within itself. The occasional sale of any portion of property, whether belonging to ourselves or others; the hiring out the troops of the state, for the benefit of a subsidy, and the refusal to pay just debts, will undoubtedly bring a temporary supply of money into the public Treasury. But these are measures, which at once imply considerable distress in the Government that has recourse to them, and at best only afford an immediate relief to it. To judge of the internal state of these provinces, whether it be really flourishing or not, it is not fair to draw our conclusions from a Treasury supplied from external sources, and which are not of a nature to be depended on beyond the present moment. We compare the net collections of the Duanny revenue with the settlement made by the Committee of Circuit, and we find the balances, arising in the first three years only, to amount to above a crore of rupees. In the other districts the balances and remissions, we believe, will be found to stand in nearly the same proportion to the settlements. The revenue from the Duanny lands, as settled for the year ending in April 1775, was rupees 192,52,538. By an account signed by Mr. Croftes, dated the 28th July last, the total receipts on account of that year stand thus:

Received into the Khalsa, ...	1,05,90,403
Valuation of salt, ...	5,12,014
Balance of cash in the provincial Treasuries, ...	22,63,844
	1,33,66,261
Difference between the settlement by the Committee of Circuit and the receipts, ...	58,86,277
	1,92,52,538

Mr. Hastings, in his letter of the 16th of May, says that the Court of Directors have received repeated explanations on this subject, which he does not doubt, "have satisfied them "that the late administration could not wish to deceive them, "and that neither their interest nor credit were likely to gain "by such a deception." What the wishes of the gentlemen, who composed the late administration, might be, we know not; we believe they were very little anxious what opinion might be formed of them, after they left Bengal. In the mean time it may easily be seen, what interest they had in gaining an immediate credit with the Company. They form a settlement upon an increasing Jumma for five years, which they well know can never be realised; they strain and exhaust the country for the first year or two; establish their own fortunes, and leave it to their successors to answer for the subsequent disappointment of the Company's expectations, and to extricate the country and the government, if they can, from the difficulties, in which they have involved them.

Our intention, in closing the yearly accounts at the expiration of the year, and the monthly Kists within five days after they became due, was to oblige every officer concerned in the collections to exert himself in the execution of his duty, that the collections might not run in arrear, and that the balances of the preceding year might not be confounded with the collections of the present. We do not mean to relinquish the balances already out-standing, if it be practicable to recover them; but we are convinced that the only way to avoid heavy balances for the future, is to allow as little remission as possible after the Kists become due.

Extract of a Minute from General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, January 20, 1776.

WITH respect to his success in the improvement of the Revenue, we presume the Court of Directors, after having seen the plan formed by the Committee of Circuit so long and so highly magnified by Mr. Hastings will not expect to be told, as they now are, that, *to form a just idea of their present revenues, the actual collections should not be compared with that settlement, but with the actual collections of former years.*

If these are to be the rule, by which the Company is to judge of their Revenues, we know not for what purpose a new settlement should be made. It can only serve to mislead their judgement or disappoint their expectation, and probably to engage both them and their servants in expences proportioned to their estimated income, but not to be supported by their actual receipts.

In a formation of a new settlement for the provinces, we should have taken a view of the miserable state of the country, and endeavoured, as nearly as possible, to proportion our demand to the abilities of the people. We profess not to aim at immediate additional receipts, either by straining this territory to the dregs of its resources, or by plundering our neighbours; much less would we have attempted to deceive the Company, by forming a settlement on paper, which we were sure could never be realised. At the very time, when Mr. Hastings formed a settlement, which promised a higher revenue than ever had been received before, he himself describes the country as almost in the last stage of decay. In his letter of the first of September, 1772, to the Secret Committee, he says, *that the lands had suffered unheard-of depopulation by the*

famine and mortality of 1769; that the collections, violently kept up to their former standard, had added to the distress of the country, and threatened a general decay of the revenue, unless immediate remedies were applied to prevent it. The remedy applied to this distress was to put the lands up to auction, and let them for five years to the highest bidder, upon an increasing rent, to be collected by any succeeding administration, when the projectors of the plan had retired with the reward of their labours to England.

The treaty of Fyzabad will shew, that we *have not disregarded every means of supplying the Company's treasury from external resources.* The permanent advantages, which it secures to the Company, require no illustration. Conforming to the policy we profess, the spirit of this treaty is to acquire revenue without territory, that is, without any direct interference of the Company or influence of their servants in the internal government of the tributary dominion. If the same policy had been pursued in former times, we have no doubt that a considerable portion of the revenues of Bengal, on the footing of a fixed tribute, might have been enjoyed by the Company, for a long period, without distress to the country, and without embarrassment to themselves, either here or at home. We know of no principle so likely to defeat its own unreasonable purpose, as that of grasping at the whole produce of the lands, or, in the language usually held here, of raising the greatest possible revenue from the country.

J. Clavering.

G. Monson.

P. Francis.

ABSTRACT *of Remissions to the Farmers and Balances*

	Remissions.		Balances.
1179, or Bahar year 1180, or 1772-3.			
Duanny, ...	5,02,952 5 11 0		31,59,026 1 12 1
Ceded lands, ...	2,21,420 10 18 0		2,82,289 13 9 0
Subah Bahar,...	5,70,385 1 5 0		2,51,693 14 0 0
		12,94,758 14 0	
1180, or do. 1181, or 1773-4.			
Duanny, ...	7,71,122 5 9 3		25,62,077 10 3 0
Ceded lands, ...	84,961 3 14 0		10,39,359 2 18 0
Subah Bahar,...	7,19,461 15 15 0		1,57,395 4 15 0
		15,81,545 8 18 3	
1181, or do. 1182, or 1774-5.			
Duanny, ...	23,33,000 13 9 0		20,02,913 3 12 3
Ceded lands, ...	1,23,639 0 15 1		7,54,299 7 15 0
Subah Bahar,...	1,10,780 1 10 0		1,38,887 15 5 0
		25,67,419 15 14 1	
1182, or do. 1183, or 1775-6.			
Duanny, ...	26,30,641 0 14 2		15,55,831 11 7 0
Ceded lands, ...	1,41,672 14 12 2		7,11,063 3 15 0
Subah Bahar,...	2,53,539 0 15 0		4,53,109 13 5 0
		30,25,853 0 12 0	
1183, or do. 1184, or 1776-7. (estimated, but unadjusted).			
Duanny, ...	30,50,000 0 0 0		30,13,350 0 0 0
Ceded lands, ...	6,00,000 0 0 0		9,44,230 0 0 0
Subah Bahar,...	3,00,000 0 0 0		17,22,624 0 0 0
		34,10,000 0 0 0	
Rupees, ...		1,18,79,576 10 19 0	

N. B. The collections for Subah Bahar do not close till September
More may be also expected for the Duanny and Ceded

Fort-William, July 12, 1777.
(Errors excepted).

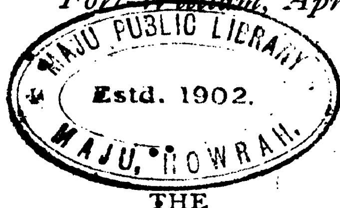
in Arrears for the FIVE YEARS SETTLEMENT.

	Since Collected.		Actual Balance.
	5,12,014 8 2 0 0 0 0 0 0 0 0 0		
36,93,009 13 1 1		5,12,014 8 2 0	
	4,05,437 10 19 0 10,829 0 0 0 25,919 10 0 0		
37,58,832 2 0 0		4,42,186 4 19 0	
	10,37,557 11 11 1 6,51,446 0 8 0 73,795 9 5 0		
28,96,100 10 12 3		17,62,799 5 4 1	
	10,76,481 12 2 2 7,21,599 0 7 0 1,51,176 13 5 0		
27,20,004 12 7 1		19,55,257 9 14 2	
	80,86,575 0 0 2 4,40,333 9 7 0 0 0 0 0		
56,80,212 0 0 0		12,48,990 14 7 2	
1,87,48,159 6 1 1		58,21,248 10 7 1	1,29,26,910 11 14 0

next, therefore the better part of rupees 17,22,624 must be expected.
lands of the balances of last year.

(Signed) C. CROFTS,
Accountant-General to Revenue Department.

Fort William, April 22, 1775



THE

GOVERNOR-GENERAL AND MR. BARWELL

PROPOSE THE FOLLOWING PLAN

FOR A

FUTURE SETTLEMENT OF THE REVENUES.

FROM the Company's acquisition of the Duanny, it has been customary to make an annual settlement of the revenue of the several Districts of Bengal. The principal Zemindars, and all the chief people of the Country, assembled at the City at the holding of the Poonah, in the months of April and May. A settlement was then concluded, in some places with the Zemindars themselves, in others, with persons who were appointed to the charge of the Collections, under the name of Aumils. The Aumils having each executed an agreement to pay a certain sum of money into the Treasury of Moorshedabad, according to the stated periods specified in the Kisbundee, were sent into the Country to form the Mofusil settlement, and carry on the Collections as they judged most expedient for realizing the Revenue for which they had engaged.

On the appointment of the Company's covenanted servants as Collectors, a measure which took place in 1770, and on repeated complaints of the oppressions which had been committed by the Aumils, the engagements with them were in

general discontinued, and it was left to the Collectors to make a settlement for the most part for one year, in their several Districts on the best terms they could obtain.

In 1771 another one year's settlement was made, partly by the Collectors, and partly by Members deputed from the Council of Moorshedabad. When the management of the Revenues was the subject of the deliberations of the Board, in 1772, it was unanimously agreed, that the system of an annual settlement was not calculated for the prosperity of the Country, and the yearly attendance of the Zemindars at the City was deemed an unnecessary expence, which ultimately fell on the Company.

A man of little or no property being appointed an Aumil, executed an engagement to pay ten or fifteen lacks of Rupees, was invested with full authority for collecting, and had no interest in the welfare of the District, any longer than for the single year of his appointment. The settlements, which were made with the Zemindars themselves, were in like manner for one year only. If the lands went to decay, the next year's Revenue was lessened; and if they were improved, it was proportionably augmented.

Arguments are not necessary to prove, that such a system would naturally produce oppression, and be a check to the cultivation of the most valuable articles of husbandry; it was resolved to let out the Country on leases of five years, that the Farmers might be induced by motives of self-interest to attend to its improvement; they were granted to such responsible persons as offered the most advantageous terms; a preference being reserved to the Zemindars, in case their proposals were equal to others. Under this system of farming, the Burdwan province had been greatly improved, and its value ascertained, since its cession to the Company.

It was hoped, that the same good effects would be produced in the rest of Bengal.

The ascertaining of the value of the several Districts has been sufficiently accomplished, but we will not say the desired improvement has in general taken place. It has been chiefly obstructed by a circumstance which could not be foreseen, we mean the Farmers having engaged for a higher Revenue than the Districts could afford.

The following is the plan which we recommend to be adopted at the expiration of the present leases:

I.

That all new taxes, which have been imposed upon the Ryots in any part of the Country, since the commencement of the Bengal year 1172, (or 1764-5) being the year in which the Company obtained the Duanny, be entirely abolished.

I. Whenever any occasion has arisen or any pretence been found, to levy a new tax upon the Ryots, it has been the custom of the Zemindars and Aumils to continue to collect it, whether the occasion has remained or not.

By this means, their rents have been constantly encreasing; this has been an immediate distress to the Ryots, and must have ultimately affected the manufacturers, and all other ranks of people, by raising the prices of the several articles produced by the labour of the Ryots.

The abolition we conceive would be an immediate ease to the Ryots, would give life to industry, and would tend to lower again the prices of Bengal manufactures. A few of the latest impositions were abolished by the Committee of Circuit, when they formed the five-year settlement, but the then circumstances of the Company did not admit of their taking any measures which would have been attended with an immediate diminution of a more considerable part of the Revenue.

The amount of the Taxes imposed since the acquisition of the Duanny will hardly be less than fifteen lacks of Rupees; we do not imagine any part of Bengal has been exempted from them, except, perhaps the district of Burdwan, and the twenty-four Purgunnahs: This accumulation of taxes was practised to a still greater degree in the ten or fifteen years preceeding the Company's acquiring the Duanny than it has since, but it would be difficult to ascertain them exactly at such a distance of time, and their abolition would occasion a greater immediate loss than could be afforded.

Subsidiary regulations will be necessary to secure the Ryots in the enjoyment of the relief proposed for them. These would be easily formed, if the plan itself was approved; it is unnecessary to enter into a detail of them at this time.

II.

That the twenty-four Purgunnahs be sold as Zemindaries by public auction, in lots not exceeding a jumma or rent-roll of 20,000 or 30,000 Rupees a year.

II. The sale would raise a large sum of money, and there is no doubt that the lands would be greatly improved in the hands of Zemindars on the permanent footing which we have recommended. It would then be their interest to attend to the cultivation of the most valuable articles of husbandry, which require time to bring them to perfection, and submit to present expences for the sake of future profit. We would recommend too, that Europeans be allowed to be purchasers, provided they can be made amenable to the Revenue-Courts, and subject to the same regulations as the natives, with respect to the payment of their rents and the treatment of their Ryots; being of a more enterprising spirit than the natives, they would be more likely to introduce new manu-

factures, and even to import an accession of inhabitants from foreign countries; and they would in time become an addition of strength to the British Empire in India.

In the regulations laid down for the settlement, in 1772, we concurred in a contrary proposition, because at that time the Mayor's-court and the Courts of Sessions, to which alone Europeans were amenable, had no jurisdiction beyond the limits of Calcutta and the factories of trade, although they had a sure appeal to the Mayor's-court from any Acts of Government passed against them; this defect in the authority of Government has been effectually removed by the institution of the Supreme Court of Judicature.

III.

That the Revenue to be paid by the purchasers be settled at the medium of what was actually collected in the three preceding years, with an allowance of fifteen per cent. deducted for the charges of collection and their profits.

III. We reckon the charges of collection at five per cent. and ten per cent. their just profit as Zemindars. If any taxes have been imposed since the commencement of 1772, these must be deducted before the future Revenue is settled. Aumeens sent into the Purgunnahs, immediately on the expiration of the present leases, would probably ascertain the collections without difficulty, as there would be no one interested to prevent it.

IV.

That the Revenue do remain fixed at this rate during the life of the purchaser. That the Government be at liberty to sell the Zemindary if the Zemindar be deficient in his payments.

IV. An annual encrease would put the Zemindars to difficulties, which would eventually produce oppression and prevent improvement, and deductions would become necessary,

as at present, in unfavourable seasons. If the revenues be fixed, the profits of one year will compensate the losses of another; and should the Zemindar, through his own misconduct be at any time deficient in his payment, a purchaser would never be wanting to take the Zemindary on terms which would secure to Government its just Revenue.

V.

That, on the death of any purchaser, the Zemindary shall devolve to his heirs. That it shall then be at the option of the Government to continue it fixed to him at the same rate as was paid by the purchaser, or to make a new Hustabood of it, and settle the rent on the medium of the actual collections of the three preceeding years, in the manner proposed in the third article, with this proviso however, that whatever may be the result of the Hustabood, no greater encrease shall be levied than ten per cent. on the preceeding lease, nor the settlement be reduced to less than the preceeding lease. That the expence of the Hastabood be defrayed, half by the Government and half by the Zemindar. If the new Zemindar agrees to an encrease of ten per cent. a Hustabood will then be unnecessary; this however should not be demanded, unless the preceeding Zemindar had possessed estate at least ten years.

V. The encrease proposed is very moderate, but we do not think it could be rendered greater consistently with the value which we would wish to be set upon landed property; for upon this we deam the whole success of our plan to depend.

It cannot, we think, be reckoned an injustice, that the successor should at any rate pay the same Revenues as his predecessor. If the Zemindary is not worth holding on these terms, he will be at liberty to sell or relinquish it. It is a necessary regulation lest the successor should insist upon a Hustabood and, by influence and bribery, get the value of it reported much lower than the truth, and so defraud the

Government. Was every Zemindar required to deliver annually an exact amount of his actual collections under pain of forfeiting his Zemindary, it might prevent the necessity of ever having recourse to a Hustabood; but we apprehend such a clause would occasion an alarm, and discourage people from purchasing.

We propose the expence of the Hustabood to be paid, half by the Government, and half by the Zemindar, that both may be induced to an amicable adjustment. If the preceding Zemindar had possessed the estate but a short time, the Government ought to confirm it to his successor, without any encrease. If he had possessed it a great number of years, and no particular circumstance had happened to prevent, it would be reasonable that the encrease of ten per cent. should be demanded.

This encrease of ten per cent. should be demanded in each succession if the state of improvement will admit of it; this, in case of dispute, could be ascertained by the Hustabood.

It is unnecessary at present to enter upon a discussion of the subsidiary regulations, which would be requisite for the transfer of a Zemindary by sale or otherwise.

VI.

That should the new Zemindar refuse to hold the Zemindary at the same rate as was paid by his predecessor, he shall either sell it to some other persons who will be answerable for the Revenue, or else it shall be forfeited as an escheat to Government.

VI. The reasons for this regulation are explained in the preceding article.

VII.

That should the new Zemindar refuse to hold it on terms of a Hustabood, as proposed in the fifth article, he shall

receive an allowance of ten per cent. on the preceeding settlement, and the government shall be at liberty to farm it out on the best terms procurable.

VII. It might sometimes happen that an Aumeen, employed in making the Hustabood, would report the collections of the three preceding years to be higher than they actually were; and that in consequence an encrease might be demanded when the state of the Zemindary would not admit of it.

This regulation is meant to secure the Zemindar from suffering by such a circumstance, and to render him at any rate certain of a profit of ten per cent. but it would seldom be good policy in the Government thus to free the Zemindar from his responsibility in the Revenue, and take the management out of his hands.

VIII.

That should the new Zamindar be a minor, and guardians have not been appointed by the father, the Government shall take the Zemindary under its own charge, till he attains the age of eighteen years, and be at liberty to farm it out on the best terms procurable, setting a-part for him an allowance of ten per cent.

VIII. We propose this article, that the Zamindar may not be liable to lose his inheritance by the misconduct of his servants, before he is himself of an age to attend to the management of it.

IX.

That as soon as he attains the age of eighteen years, the farm shall be offered to him on the terms proposed in the fifth article; and if he refuse to hold it on any of those terms, the Government shall be at liberty to farm it out as in the seventh article.

IX. We leave him the liberty of declining to farm it

even on the terms on which it was held by his predecessor, because it may have been injured during his Minority and so may have fallen to decay, without either his or his predecessor's fault. He may still bid for it according to what he deems its value, and be allowed a preference to others, as proposed in the tenth article.

X.

That all the other districts of Bengal be farmed out on leases for life, or for two joint lives, to such responsible people as shall offer the most advantageous terms, allowing a preference to the Zemindars, provided they have attained the age of eighteen years, if their offers are equal or nearly equal to those of others ; or if they are equal to what the Council shall judge to be the real value of the lands.

X. Whenever the landed property shall be put upon such a footing, as to render it desirable and to secure purchasers in case of balances, we would wish that the Revenue of every district should be settled with the Zemindar, and for this reason we propose he should have a preference, if his terms are equal to what the Council judge to be the real value of the lands, even though other persons should be willing to give considerably more. This power will be very likely to subject the conduct of the Council to misrepresentations ; but, unless it is allowed to and exercised by them, it will be impossible to prevent the mischief of districts being over-rated, as at the five-years settlement, by people offering more for them than can be offered consistently with justice to the Ryots.

It might be resolved that no proposal should be received from any persons but the Zemindars themselves, and that their terms should be fixed by the result of the Hustabood, as in the third article. A kind of Hustabood will indeed be

necessary at any rate, according to our plan, in order to ascertain the taxes which have been imposed upon the Ryots since the commencement of 1771; but to trust to it for fixing this settlement would be attended with great risk of injuring the Government, by the influence of Zemindars preventing the delivery of just accounts, and by the temptation to which the Aumeen would be exposed of corruption.

Leases to farmers on fixed terms for life would interest them in the improvement of the country equally with the Zemindars, and in one respect would be more effectual. We mean by being granted to substantial men, who have money of their own to lay out in improvements. The principal argument in favour of the Zemindars is, the security arising from the power of selling their lands, when landed property is put on such a footing as to become desirable.

XI.

That it be expressly stipulated, that no attention shall be paid to any proposals for an annual increase; it being meant that the same Revenue shall be paid for the first year as for the subsequent years; that no encrease be levied or deduction allowed on any account or pretence whatever.

XI. If the attention of Government be drawn aside by allurements held out of future encreases, the Revenue will be over-rated. Many persons may be found, who will not scruple to promise more than they are able to perform, if, by that means, they can obtain their present view. Vide observations on the fourth article.

XII.

That it be observed, as an invariable rule, that, if any Zemindar fails in his engagements, his Zemindary or such part of it as may be necessary to pay the deficiency shall be publicly sold. The purchaser to hold it either on the terms of a Hustabood, as proposed in the third article; or according

to the preceding settlement, as may be specified in the advertisement.

XII. Without this article we should not think a settlement with the Zemindars advisable, especially with the Great Zemindars. They are for the most part ignorant of or inattentive to business, and trust to their servants, who defraud or impose upon them. Besides, it has been so long the custom of Bengal, *to raise the rents to the full value of their lands*, that very few of them have any desire for their improvement; and we do not suppose that an alteration in the system of landed property will make any immediate change in sentiments, which they have imbibed from their infancy. The fear of the sale of their lands is the only probable instrument of keeping them to their engagements; and the actual sale of them is the only means of reimbursing the Government if they fail.

With respect to the terms, on which the Revenue of the alienated lands should be fixed for the purchaser in case of their sale, the following should be the rules observed:

If the land to be sold be a Purgannah, separated from a large Zamindary, it should be ascertained by the Hastabood, as proposed in the third article.

If it be an entire small Zemindary, it should be fixed according to the preceding settlement, provided the Council have reason to believe it was rated at nearly its just value.

XIII.

That the several regulations proposed in the fourth, fifth, sixth, seventh, eighth, and ninth articles, relative to purchasers in the Calcutta Purgunnahs, shall equally extend to the purchasers in other districts and to the present Zamindars.

XIII. Requires no explanation.

XIV.

That whenever the Zemindar does not farm his own Zemindary, his allowance be fixed at ten per cent. on the amount of the Revenue settled by the Government.

XIV. We understand this was the rule in the ancient constitution of the empire; it now prevails universally in the province of Bahar, under the tittle of Male-Kana, or the right of the proprietor.

XV.

That each Zemindar or the farmer, where the farmer has possession, be authorised to exercise a Fouzedarry jurisdiction, and be made answerable for murders and robberies committed in his district, agreeable to the old constitution of the empire.

XV. The Fouzedarry jurisdiction, according to the constitution of the empire, is inherent in the Zemindar, but it will be dangerous to entrust the exercise of it to any other than the person who has the charge of the collections, nor would it prove effectual in any other hands. Continual jealousies and contentions would be excited between the farmer and the Fouzedar. The farmer would suffer by the oppressions of his Ryots, if the latter has a superior influence; or he would make use of such a plea to obtain a remission of his rents; and the Fouzedar would be unable to act, if the farmer's influence prevailed, as the Ryots would always fly to him for protection. Some regulation of this kind is necessary for the peace of the country, but it would require much care to put it upon such a footing as neither to be oppressive to the farmer or the Ryots. The old constitution of the Mogul empire should in this instance be the basis of the rules to be ordained.

XVI.

That for the salt contracts, a preference be allowed to the land-farmer, and that in future it may be regulated, that the Molungees, or salt-boilers, shall not be obliged to work whether they choose it not; but only that, if they do work, it shall be for the contractor, and that their salt shall be delivered to him; the prices to be settled by mutual agreement.

XVI. We propose that the Zamindar, or land-farmer, should also be the contractor, because he would be able to execute that business with greater advantage than another. An order restricting the Molungees to the service of the contractor cannot be oppressive, if they are at the same time allowed to quit that business altogether, in case they cannot settle with the contractor to their own satisfaction for the price and condition of their labour. Such a permission would put them on a happier footing than they have ever yet enjoyed.

That Government should continue to draw a Revenue from the article of salt appears highly proper and equitable; we know not any more equal or eligible mode of taxation. Suppose the inhabitants are one with another to expend a seer of salt per month, (which is a large allowance) and suppose the Government to draw from it a Revenue of one Rupee per maund, which would amount to twenty Lacks; the charge to each person would be little more than a fourth part of a Rupee in a year; so mere a trifle, that it could scarcely be felt: we suppose the utmost. The real increase of price since the year 1772, when the Government took the salt manufactures into their own hands, has not been half a Rupee per maund.

XVII.

That these regulations, or such part of them, as shall be approved, and any others which the honourable Court of Directors shall think fit to add to them, be passed into fixed law by their express command. That it shall not be in the

power of the Governor and Council to charge or deviate from them on any occasion or for any pretence whatever; and that copies thereof in the English, the Persian, and Bengal languages, be affixed to all the Cutcheries of the provinces, with the same authority declared for their establishment and duration.

XVII. The *continual variations* on the mode of collecting the Revenue, and the *continual usurpation* on the rights of the people, which have been produced by the remissness or the rapacity of the Mogul Government, and in the English by the desire of acquiring *a reputation* from a sudden increase of the collection without sufficient attention to remote consequences, have fixed in the minds of the Ryots so rooted a distrust of the ordinances of Government, that no assurances, however strong, will persuade them that laws, which have no apparent object but the ease of the people and the security of property, can be of long duration, unless confirmed by a stronger pledge than the resolution of a fluctuating administration. Even with the honourable Court of Directors, time will be required *to reconcile their belief to so extraordinary a revolution in the principles of this Government.*

At the same time that the honourable Court of Directors send us their instructions concerning the future settlement of the Revenue, we wish to be furnished with their sentiments on the rule of succession to Zemindars. Both by the Mussulman and the Gentoo laws, inheritance should be divided amongst the sons in equal proportions; yet it has been established by custom, that the large Zemindaries shall not be divided, but be possessed entire by the eldest son, who is to support his younger brothers: on the contrary, it is usual for the small Zemindaries to be divided amongst all the sons, but in many parts of the country the custom prevails, that the eldest should have something more than the others;

The reverse of these customs we think would be for the interest of the Government: we mean that the large Zemindaries should be divided, and the small ones should be preserved entire.

The business of the Revenues we think would be best conducted with the Zemindars, whose estates yield them from 10,000 to two lacks of Rupees a year. They vary at present from 3 or 400 Rupees to forty Lacks.

The proprietors of the very extensive Zemindaries are generally oppressive and extravagant, and possess influence which they employ in opposition to Government; and in case of war, they might even become formidable, as was the case in former times. At the least they find the management of their estates a more laborious task than they are able or willing to undertake, and leave it to much to their servants. And on the other hand, the collection of the revenues from very small Zemindaries is attended with trouble and expence.

With respect to the mode of managing the collection of the Revenue, and the administration of justice, none occur to us so good as the system, which is already established, of provincial councils, as explained in the Revenue Consultation of the 23d of November, 1773.

We are under some apprehension however, lest the Members of these should divide into parties, and so the currency of business be impaired, and disputes engross the time, which ought to be employed in a minute attention to the detail of their duty, and to dispatch which is the life of collection. It is the natural consequence of dissensions in the superior council; and our constant care will be required to prevent it.

(Signed)

WARREN HASTINGS.
RICHARD BARWELL.

To the Honourable Court of Directors, for Affairs of the Honourable United East-India Company.

Calcutta, 22nd January, 1776.

GENTLEMEN,

At the time, when the Governor-General called upon the Members of your Council to furnish you with their several opinions of the most adviseable plan to be pursued in forming a new settlement for these provinces, I did not think myself sufficiently qualified by local observation and experience, to undertake so difficult a task. A hasty opinion on a subject of such intricacy, importance, and extent, might have misled your judgment, or more probably have disgraced my own. Yet, even the first view of the actual state of this Country and Government gave me an early, and, as I believe, a just impression of the general principles, on which a future settlement ought to be founded. I confess they differ widely from those, which appear to have been adopted here. But since no argument, in defence of the present system, can be drawn from its success, the hopes, which may reasonably be formed for the establishment of a new one, are at least not contradicted by experience. I must also admit, if such an objection should be started, that the plan, which I have now the honour to submit to your consideration, makes the recovery and welfare of the country its first and principal object. This I consider as the medium, through which alone the East-India Company can derive a fixed and permanent advantage from their territorial acquisitions. They, who profess to make every other consideration yield to that of immediate profit to the Company, either do not in my opinion understand the true and lasting interests of the Company, or they mean only to captivate your present favour. I presume to address you

in a language very different from theirs. You have seen and felt the consequence of those measures, which professedly had no view but to obtain an instant unlimited tribute of every kind from this country. A more moderate system will not promise you such immense ideal returns in future, but it will probably secure to you a fixed unalterable fund for the provision of as great an investment as you have usually received from Bengal, and on which you may reckon for ever.

I have the honour to be, &c.,

P. FRANCIS.

PLAN

FOR A

SETTLEMENT

OF THE

REVENUES

OF

BENGAL, BAHA, AND ORISSA.

"C'est la marche de l'esprit humain de ne rentrer dans "le bonchemin, que lors qu'il s'est épuise dans les fausses "routes." (It is in the nature of the human mind to return to the right path only when it has become tired in the false ones.—*Ed.*)

RAYNAL.

PLAN
FOR A
SETTLEMENT
OF THE
REVENUES, &c.

Fort-William, January 22nd, 1776.

I.

THE Company, I believe, had conceived an early, but erroneous, opinion that, by the constitution of the Mogul Empire, the governing power was proprietor of the soil; consequently that, in the management of their territorial acquisitions, they ought not to content themselves with a fixed tribute as government, since they had a right to engross the entire produce as landlord. On this principle, which, if true, would not in prudence have warranted the practice deduced from it, it has never yet been thought necessary to limit the annual demand on the country to any fixed sum once for all. The general tendency of the Company's instructions, and of course the professed object of every settlement here, since our acquisition of the Duanny, has been to raise the greatest possible revenue from the country. The leading Members of each different administration, in conformity to the views and expectations of their superiors, seem to have rested their chief merit with the Company on their success in the pursuit of this object; but to have limited their views to the probable period of their respective continuance in office. A temporary system provides for immediate exigencies only. It was not considered, nor was it a consideration likely to be regarded

by a fluctuating Government, that swelling the rent-roll, if not directed by a perfect knowledge of the resources and due attention to the circumstances of the country, must be followed by a general strain in the collections; that such strain must be attended by a future diminution of Revenue was too obvious not to be foreseen; but the effect succeeded the cause much sooner than was expected. Every Government endeavoured to make good its promise to the Company; but, having engaged for more than they could perform, they distressed and racked the people, without accomplishing their purpose. The truth is, that a nominal increase in the Jumma has usually, if not constantly, been attended by a real decrease in the collections. By exacting from the land-holder a greater return than it is possible for him to pay, he is furnished with pretences for paying less than he ought; or, supposing the nominal Revenue to be realized for a few years, yet, if it exceeds that proportion of the produce, which government should demand from the land, the excess can only be made good by invading the sources of future Revenue. I am convinced it will be found that, for some years past, the Government of this country has been living upon its capital; that is, they have annually taken a portion of the existing wealth, which ought to have been reserved for future production.

2. Whether it be owing to excessive impositions, or to an unequal distribution, or to an injudicious mode of collection, or to the united operation of these causes, it is notorious that the country is impoverished, and in a great degree depopulated. Yet, with every auxiliary expedient that could be devised, or with every exertion of rigour that could be inforced by Government, there is not a single year in which the actual collections have not fallen considerably

short of the settlement. In those districts, where they have been tolerably kept up, we may observe a constant ostentation of extraordinary merit on the part of the collectors, to which they could have no pretence, if the service they are employed in were not really attended with extraordinary difficulties. In every other country, the collection of a land-tax is one of the simplest and easiest operations of Government.

3. From the constant failure in the estimated produce of the lands, it is apparent, that there must be some gross fallacy in the system hitherto pursued, since it is not even calculated to answer a temporary purpose. The permanent welfare of the people; the moderate but lasting advantages, which the governing power might continue to derive from that source, and the future security of the acquisition itself, though often inculcated by the Court of Directors, do not seem, at least for some years past, to have been the direct object of the policy of this government: Nor was it possible they should be so, when instant profit, without regard to immediate or distant consequences, was the general principle of action. If any conclusion may be drawn from facts to principles, the Company's servants must be supposed to have considered Bengal as an estate, to which the Company had no good title, which they had no hopes of possessing long, and which it was their interest to exhaust and make the most of, while they had it in their power. I speak of public measures only. On what other principles can we understand the Committee of Circuit to have proceeded? From the year 1768, to 1771, the letters from Bengal were filled with the most urgent and alarming representations of the decay of trade and circulation, the depopulation produced by the famine, and the general decline of the country;

yet, in the year 1772, the Committee made a settlement for the Duanny lands, which promised a higher Revenue than they had ever paid in any period of Government. The balances have increased in a much higher proportion than the promised improvement. Personal censure is not my object. I mean to expose false principles, both of policy and œconomy, in order to discover and establish true ones.

4. The period, at which a new settlement must be made, is approaching. Seeing, as I do, the general decline of the country in its population, trade, manufactures, and cultivation, I cannot content myself with proposing a temporary plan for the service of a year or two, or barely accommodated to the duration of the present administration. It is *our* duty, perhaps more than that of any of our predecessors, to look forward to a remoter period; to establish some general and permanent system of policy for the internal Government of the country; and not to aim at purchasing immediate advantages, inconsistent with the permanency of our dominion, or at the hazard of rendering it hereafter a useless or burthensome acquisition to the mother-country. Such a system will equally provide for the immediate relief and future prosperity of the natives. They have a claim to our care and protection, which true self-wisdom will not reject.

5. It does not appear to me that the first question, respecting this great acquired dominion, which ought to have preceded all others, has yet been determined, *viz.* "On "what political principle it may be held by Great-Britain, "(whether through the medium of the India Company or "otherwise) with the greatest possible advantage, and best "security of continuance." Right, fact, and form, are so manifestly at variance, and are still so strangely confounded in almost every operation of Government, that it is now a

doubt whether the Subadar, in whose name some branches of the executive power are still administered, represents the sovereign of the provinces, or even whether any sovereign power has an existence in the country. The Company's right, as Duan, to collect the Revenues and to insist on the payment of duties, (from which they tell us they cannot recede,) is founded on a grant from the Emperor. They coin money in his name, while they make war and peace in their own. At the same time, we have a Supreme Court of Judicature resident at Calcutta, whose writs run through every part of the three provinces in his Majesty's name, indiscriminately addressed to British subjects, who are bound by their allegiance, or to the natives, over whom no right of sovereignty, on the part of the King of Great-Britain, has yet been claimed or declared.

6. While these contradictions are permitted to subsist, the actual government of the provinces must continue to be an arbitrary succession of acts of power without right, flowing from different sources and excluding every idea of unity, regularity, or system. It would be absurd to propose a plan for the internal settlement of the country, without taking it for granted in the first instance, that ere long it will be determined, whether the natives of Bengal are to acknowledge one sovereign, and be subject to one government; or whether they are to be left in their present state, divided between their native prince, claiming the rights of Subadar; whose government the Company tells us, "they are engaged by "solemn stipulation to support;"—the Emperor, whose rights, as Lord Paramount, inherent in the constitution of the empire, have been for a number of years acknowledged by the Company;—the Presidency of Fort-William, who hold the sword by agreement with the Nabob, as they do the

purse by grant from the Emperor ;—and lastly, a Court of Judicature, exercising an unlimited jurisdiction through the provinces, in the name of the King of Great-Britain. The decision of this great question must originate at home. I do not presume to offer an opinion on a subject so much above me.

7. For the purpose of forming an internal settlement, it is sufficient to suppose, that the undivided sovereignty shall be assumed and declared by his Majesty, whether directly and to all intents, or with a reserve of the actual government to the Company ; and that, at all events, Bengal is to be held as a Province of Great-Britain. This I consider as a fundamental principle, without which no measures taken here can be regular, systematical, or secure. The sovereignty once declared, the subsequent question, *viz.* "in "what manner it may be most expedient, to exercise it for "the permanent benefit of the governing power," will be relieved of a great part of the difficulty, which now attends it. The determination of it, requiring local knowledge and observation, should therefore originate on this side. In offering my opinion on this second question, I am acting strictly in my station, though perhaps with a degree of judgment and ability very unequal to the occasion.

8. If this great territorial dominion had been but newly acquired, or if it were still open to the governing power to adopt a new system of measures, without reference to measures already taken, my opinion would be comprized in a very narrow compass. Conforming to the simplicity of eastern manners, and to the summary and simple principles of Asiatic policy, I should not hesitate to affirm, that the internal administration should be committed to one or more considerable Moormen ; that Moormen chiefly should be employed

in the offices of government; that the cultivation of the soil should be left with the Gentoos, whose property it is, and the revenue fixed for ever; that the Zemindars, or principal land-holders, should be answerable for the internal peace and good order of their respective districts; that the weight of the fixed rents should be heaviest towards the center, and lighten gradually as they approached the extremities of the provinces; that the East India-Company, in their mercantile capacity, should go to market for their investment, with no other influence or advantage than that, which the superior weight of their purse would naturally give them; that the governing power should stand paramount, and hold the sword over the rest, watching the administration of every subordinate department, contented with a gross but moderate tribute, proportioned to their necessary expence, and guarding the country from being ruined in detail by Europeans. On these terms, the natives should be left undisturbed in the full enjoyment of their own laws, customs, prejudices, and religion. On these terms, they would as readily submit to our dominion as to any other, nor could it ever be lost, but by foreign conquest.

9. *The moderation of the tribute imposed by all the Mahomedan conquerors, and the simplicity of their method of collecting it, accounts for the surprizing facility, with which they retained possession of their conquests. The form of their government was despotic; but, in fact, it was not

* Ce furent ces tributs excessifs, qui donnérent lieu à cette étrange facilité que trouverent les Mahométans dans leurs conquêtes. Les peuples, au lieu de cette suite continuelle de vexations que l'avarice des empereurs avoit imaginées, se virent soumis à un tribut simple, payé, aisément, reçu de même; plus heureux d'obéir à une nation barbare qu'à un gouvernement corrompu, dans lequel ils souffroient tous les inconvéniens d'une liberté qu'ils n'avoient plus, avec toutes les horreurs d'une servitude presente." (It was these excessive tributes which gave occasion to the extraordinary

oppressive to the mass of the conquered people. In general, they introduced no change, but in the army and in the name of the sovereign. With respect to the collection of the revenues, the system of the present government is, upon principle, directly the reverse of what it ought to be, and, I believe, such as never was adopted by any other government. Instead of leaving the management to the natural proprietors of the lands, and demanding from *them* a fixed portion of the produce, we take the management upon ourselves, and pay *them* a tribute. Government stands in the place of the Zemindar.

10. Before the provinces are reduced too low to bear the operation of any vigorous measure, it will deserve to be considered, whether a great acquired dominion can be retained on any other principle, than that, which I have stated, particularly if situated at an immense distance from the seat of empire; and although it may be doubted whether, in the present circumstances of the country, the government of it can be completely established, even by the power of Parliament, on this simple principle, it cannot be useless to keep the model in view, and endeavour to approach to it as near as we are able, in forming a new settlement for the present, until a definitive arrangement shall be determined at home, or until some person, equal to the trust, shall be invested with power

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facility with which the Mahomedans established their conquests. The people, in place of that continued series of vexations which the avarice of the Emperors had devised, found themselves subjected to a simple tribute, easily paid and as easily received; more happy to obey a barbarous nation than a corrupt government, under which they suffered all the inconveniences of a liberty which they no longer enjoyed, with all the horrors of a present servitude.—*Ed.*)

Montesquieu. XIII. 16.

The truth and wisdom of this observation cannot be more strongly exemplified than in the actual dominion of Great Britain over Bengal.

to restore the ancient constitution of the country, or to give it a new one.

11. It cannot be disputed that Bengal was in a much more flourishing state during the last century, than it ever has been under the English establishment. In forming considerations therefore for a future settlement, if the prosperity of the country be the medium, through which we wish to make the possession of it beneficial, we should endeavour to trace the ancient policy of its government, and the methods formerly used in collecting the revenues, to discover whether the same principles have been adhered to; and how or at what time alterations have taken place, and whether such alterations have been disadvantageous or beneficial to the country.

12. The following state of facts is collected from the records of the Khalsa, and from the information of some of the oldest servants in the revenue offices, supported by authentic documents. By comparing them with the present state and management of the revenues, we may be enabled to ascertain and establish some safe and simple institutions for a new system of administration. Bengal was subdued to the Government of the present Mogul family in the reign of Akbar.* The principle on which he secured his conquest was, to conciliate the minds of the native Hindoos, and to unite them as much as possible to his person and government. Some he employed in the highest offices of the state. With others he connected himself and his family by marriage.† To this policy the natives ascribe the good order of Akbar's government, and the regard shewn, in the subsequent settlement of the revenues, to the right of the Zemindars, the ancient proprietors of the soil.

* About 1573.

† The principal family of the Rajepoot Rajas, still claim a right of marrying one of their daughters to the reigning Emperor.

13. Rajah* Toorel Mull, a famous financier, formed the jummabundy or establishment of rent for all Hindostan, and was employed for this purpose during two or three years in Bengal. It appears that the principle of his settlement was, to leave the lands to their proprietors, the Zemindars, and to establish a moderate permanent jumma or quit-rent to be paid by each of them to government. The Revenue, payable from the whole Soubah, appears by the Ayen Akeberry (or constitutions of the empire under Akbar) to have been one Crore,† forty-nine lacks, sixty-one thousand, four hundred eighty-two Rupees, fifteen Annœs, two Pice; which, as it appears from the Records of the Khalsa, differs but little from the Jumma under Sujah Cawn's Government in 1728.‡ The amount of this assessment is almost a Crore of Rupees less than the same lands were rated at in the late settlement for the year ending in April, 1775, and proves that it was not the policy of the Mogul government to engross the produce of the lands, as proprietors; but that they left a sufficient proportion to the Zemindars to render their estates valuable to them, after paying the fixed land-tax to the Sovereign, and to enable them to perform the several duties annexed to their rank and station.

14. A roll or record was formed of this Jumma, which in Persian is called *Tumar*, from whence the settlement of Toorell Mull is called the *Tumar-Jumma*, or rent of the roll; and *Awsil*, or original Jumma, with reference to all subsequent alterations and additions.

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* Called by Colonel Dow Joder Mull.

† Mr. Frazer, in his history of Nadir Shah, computes the Revenue of Bengal at 50 Crore of Dams, in the reign of Aurengzebe,—125,00,000 Rupees.

‡ Vide Appendix, No. II.

15. A *Tukseem*, or division account of the whole Soubah, was formed at the same time, shewing the constituent parts of each Zemindary; such as Pergunnahs, Villages, &c. with the proportion of the general quit-rent payable by each. The hereditary office of the Canongoes was established to keep the accounts of the Tumar and Tukseem. The authority of these records is still known and respected. In all sales and transfers of property among the Zemindars, the new Sunnuds are taken out on the Tumar-Jumma. The Jaghiers of the royal officers or Munsubdars were always granted as portions of this Jumma. The *Resum*, or fees of the Canongoes are still calculated from thence, and the Tukseem is referred to even at the present time, to decide claims or disputes regarding the limits of landed property. The several royal officers, appointed for the government of the country and collection of the revenue, will appear in the annexed paper.*

16. The mode of collection is well ascertained. The Zemindars paid the rents themselves for the most part at the treasury. When Collectors were sent on the part of government, it was not to dispossess them of the management of their lands, or to discover the amount of their profits as proprietors, with a view of bringing those profits to the credit of government. When such officers were sent, it was, in consequence of some fault in the Zemindar, or failure in his rents, to levy the dues of government by distress or temporary attachment of the lands. Hence they were called *Sezawuls*, literally *punishers*.

17. It is not ascertained whether the Zemindars were required by government to give Pottahs, or leases, to the Ryots, when the quit-rent was established, or whether they gave them of their own accord; but it is a fact that in all the Pottahs,

* No. III.

which the Ryots either hold or take out to this day, the first thing specified is the Awsil, or original ground-rent, considered as their proportion of the ancient Tukseem, or division of the Tumar-Jumma ; and upon this all other taxes and impositions are calculated : as will be seen in the translation of some Ryot's accounts annexed.* These taxes, when permanent, are called Aboab ; when occasional, Muthoote. Few of the Pottahs specify any term of lease. The Ryot claims a right of occupancy in the ground he tills, and cannot by the custom of the country be dispossessed while he pays his proportion of the general rent.

18. On these simple principles the first settlement appears to have been made ; and the records of the Khalsa shew, that no material deviation from them took place, as long as the Emperors preserved their authority in Bengal, or till the conclusion of Sujah Cawn's government about the year 1739, or 1740. This observation is proved by the account, No. II. which is a translation of the abstract of an authenticated account of the Tumar-Jumma, for the Bengal year 1135, or 1728 English, in Sujah Cawn's time, on which the collections were then made. The sum total of this rent-roll, is one Crore forty-two lakhs, forty-five thousand five hundred sixty-two Rupees, and is rather less than the Jumma established under Akbar.†

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* No. IV.

† It may be useful in this place to state the succession of the Subadars, from the appointment of Sujah Cawn, who succeeded Jaffier Cawn, as Nazim from Delhi, in 1726.

His son, Sirferauz Cawn, succeeded him in 1739 ; but was deposed by Aliverdy Cawn, in 1741.

Seraje ul Dowla succeeded his Great Uncle and maternal Grandfather, Aliverdy Cawn, in the year, 1755 ; and was deposed in 1757-8.

After him, Meer Jaffier held the Subadarry till 1760-1 ; when he was deposed, and succeeded by Cossim Ally Cawn, who was himself deposed in 1763, and Meer Jaffier restored.

19. It is reasonable to suppose, that the Subadar did, at particular times, and during convulsions of the government, extort more money from the Zemindars than their established quit-rents; but this was either a temporary act of violence, or occasional sums were obtained by way of Nuzzeranna or free-gift, and not by an increase of the Jumma, to preserve which at its ancient rate was long considered by every Zemindar as the most sacred part of his tenure. Even at this day, the principle of preserving the Jumma invariable subsists, though the utility of it to the Zemindar has been destroyed by subsequent changes.

20. Sirferauz Cawn, the son and successor of Suja Cawn, was soon cut off by Aliverdy Cawn, whose government is considered as an usurpation from the empire, and is the first period, when considerable infringements appear to have been made on the ancient establishments. The wealth of the Zemindars, in his time, may be judged of by their having assisted him, during his wars with the Marattas, with free-gifts to the amount of a Crore and a half of Rupees;* and there are people now living, who remember the Zemindars coming to the *Poonah* with the state of Omrahs.

21. The institution of this assembly, or festival, called the *Poonah*, seems to me to be misunderstood. It was not

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The company took possession of the Duanny, in the month of October, 1765.

* It is a well-known story that Aliverdy Cawn sent for Rajah Ramnaut, father of the present Rajah of Dinagepore, and told him that the distresses of his government made it necessary to apply to him for assistance. The Raja asked him what sum he wanted, and the Nabob fixed his demand at twelve lacks of Rupees. This sum the Raja gave him an order for upon the spot, payable by the Seets. A petition was lately presented against the present Raja, (his son) setting forth that he had not paid for the victuals supplied to himself and his family at the city, three or four years ago; which was found to be true.

a mere collection of farmers called together to pay their balances, or to settle their rent for the ensuing year. In this respect little or no alteration was ever made; and, supposing their rents to have been already in arrear, it would have been more prudent to collect the balances on the spot, than to put the farmers to the extraordinary expence of a journey to the capital. The attendance at the *Poonah* was rather an annual homage, which the Rajahs and Zemindars were obliged to pay in person to the prince at Muxadavad; as, on the other hand, the *Kellaat* was an annual investiture, or confirmation of their respective rights. It was a mark of honour at least, the giving or withholding of which was then an instrument of real reward or punishment in the hand of the prince. It would not be so at present, because the Zemindars are, for the most part, reduced too low, to be influenced by motives of honour or disgrace. On the whole, the ceremony of the *Poonah* had much more the appearance of a liege lord and his vassals, than of a land-lord and his tenants.

22. In Aliverdy Cawn's time, and during that of his successor, Seraja ul Dowla, the first considerable *Aboabs*, or permanent taxes, were added to the Jumma; thereby swelling the rent-roll, and increasing the ground-rents; for, as these were assessed on the Zemindars, they collected them again from their tenants, and usually levied more on that pretence. By these means, every occasional tax became permanent and universal, and a cause of grievances much greater than any benefit the government derived from them.

23. The account, No. V. points out the state of the Jumma of that part of Bengal, now called the Duanny lands, distinguishing, first, the Awsil or original quit-rent, as it stood in the Sujah Cawn's time, with the appropriations of it; secondly, the several Aboabs or additions made to it by

Aliverdy Cawn and Seraja ul Dowla; thirdly, the article of *Kiffyet*, or profit, for which the country is partly indebted to Aliverdy Cawn, but chiefly to Cossim Ally. This arises from the difference between the ancient Jumma, and collecting on the Hustabood, or actual valuation of the district.

24. Cossim Ally's government is universally allowed by the natives to be the period, when the ancient establishments and the rights and property of the Zemindars were first shaken, and in a great degree overthrown. He is esteemed an able accountant, and to have considerable knowledge in the detail of the collections; but it required no great extent of information to know, that more money might be drawn from the country, for a few years at least, by collecting the whole produce by his own officers, than by continuing to receive the established rents from the Zemindars. His principle is said to have been, that whatever the Ryots paid should be the property of government; thereby totally excluding the Zemindars. His officers acted accordingly. Their fear of him was so great, both from his skill in accounts and the rigour of his government, that his orders were punctually obeyed; so that, partly from the direct produce of the lands, and partly by fines and confiscations, it is believed that, for two years, he drew almost double the ancient revenue from the country. His short administration may rather be deemed a regular pillage, than a system of government.* He ruined almost all the wealthy families in the country, massacred

* Some of the principal persons murdered by Cossim Ally. The Roy Royan Omeida Roy, a famous Muttaseddee; his son, Roy Munnee Loll, Dewan of Meer Jaffier; Rajah Seetaram, a Muttaseddee. Rajah Rajbullub, Naib of Patna, and his son. Two brothers, heads of the Seet family, by name Rajah Mahteb Roy, and Rajah Seroop Chund. Moonshy Abdalla, Vaqueel of the Seets; Maharaja Ramnarain, Naib of Patna; Goorghun Cawn, brother of Coja Petruse. Marcut, an Armenian, Hurss Chowdry, Daroga of the Pachouterrah. Rajah Modarry Loll, plundered only.

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great numbers, particularly such as had any talent or reputation in business; and, to conclude the scene, carried off an immense treasure with him, when driven out of the country.

25. The interval, between the expulsion of Cossim Ally and our acquisition of the Duanny, was very short. It may not be improper to consider the state of the country at that period, and the disadvantages, which unavoidably followed from its passing under a foreign government.

26. It must be evident, from the preceding state of facts, that, when the Duanny was ceded to the Company, the country was already in a very reduced condition. A quick succession of wars and revolutions, a foreign influence prevailing both in matters of government and commerce, the drain of large sums of money carried away by individuals, or by the Company for the supply of their other settlements, had undoubtedly contributed to impoverish Bengal. The ancient establishments were overthrown; great numbers of the Zemindars were dispossessed and reduced to beggary; and the greater part of wealthy families, and people of reputation and ability in business, cut off or brought to ruin. In such a state of poverty and decay, the wisest internal establishments, and most lenient measures seemed necessary to prevent the approaching ruin of the country; especially as all its commercial resources were in future likely to be cut off. Instead of imports of treasure from Europe, a tribute was actually required from hence. Large sums in specie were sent out. The wealth, formerly enjoyed by the natives, and diffused by an equal and constant circulation through the country, was ingrossed by foreigners; who either exported it directly, or, by supplying the other European factories, made it unnecessary even for them to import bullion for providing their investments.

27. The acquisition of the Duanny was attended with another ruinous consequence to the country. In order that the East-India Company might avail themselves of their increased revenues, it was necessary their investment should be enlarged at once from 20 or 30 to 60 and 70 lacks of Rupees annually. This could not be suddenly done without a monopoly of the manufactures; nor a monopoly supported but by numerous servants and agents armed with authority, which caused great oppression of the manufacturers, and has been felt, with other causes, both in the quality and price of every article to the present time. By this monopoly the Indian markets were gradually excluded from sharing in the produce of Bengal, and driven to establish manufactures at home of articles, which they formerly received from hence;* consequently Bengal was deprived of its returns both from the Indian and European markets, and its resources cut off on every side.

28. In this declining state of the country it is self-evident, that even the moderate revenue, which was before collected with ease, and left ample maintenance for the benefit of the land-holders, must become a rack-rent and a grievous oppression to the tenants, and could not be realized without additional taxes, schemes, and expedients, and the use of rigorous methods. Yet it was equally apparent that the use of such means could not fail to depopulate the country, diminish the quantity of lands in cultivation, annually accumulate the burthen on the remaining tenants, and on such lands as might be continued in tillage; till at length, all personal wealth being drained out of the pockets of the people, a rapid and sensible decline, the forerunner of a general stop

* No. VI.

or bankruptcy, would be felt in every part. An apprehension of these consequences, however obvious, does not appear to have influenced the measures of any administration, since the collection of the revenues was obtained for the Company. Their servants, who made the acquisition, were themselves dazzled by its importance, and thought, they could not represent it in too advantageous terms. The succeeding administration foresaw the loss of their own credit, if they suffered the object to waste under their care. The last and most unjustifiable measure of all was that, which proposed a plan to increase the revenue, while the country was perishing, and which the projectors of it must have left to be executed by the present Administration.

29. When the Company took possession of the Duanny, their servants were unacquainted with the constitution of the country, the mode of collecting the rents, or what had been the amount of the former revenue. In making the first settlement they seem to have had no rule in view, but providing for the demands of Government at any rate, and collecting as great a surplus as possible. At the same time, or very soon after, the necessities of the Company at home produced constant orders to increase the investment almost to the amount of the revenue of the Duanny lands, and much beyond the produce of the manufactures.

30. That period of delirium, during which it was asserted by some, and believed by many, that the resources of Bengal were inexhaustible, will long be remembered in England. It is not wonderful that the representatives of the Company should endeavour to act up to the promises of their predecessors, and to the prejudices of their employers, and to aim at increase of revenue, which they saw was the only merit considered at home. Besides that it is in the nature of

shortlived fluctuating administrations to provide for the demands of the day, without regard to the difficulties they entail on their successors.

31. For the justice of these observations, I appeal to the annexed rent-roll, No. V. on which the settlement for the Duanny lands for 1766, was formed; that is, immediately on the close of a civil and foreign war, and when Cossim Ally had stripped the provinces of all the wealth he had been able to collect, and carried it away with him. This settlement appears to be nearly an aggregate of the original Awsil and all the subsequent taxes, with a great part of the article of *Kiffeyit*, or profit, brought on by Aliverdy Cawn and by Cossim Ally's collections. It does not amount to the *intire* aggregate of all these articles, because several districts had fallen short in their Hustabood, or actual produce, since those collections were made. Yet, whenever the necessity of the case required abatements, or when deficiencies happened from the poverty of the country, increases were sought for to make up for them, wherever property was supposed to exist. Upon an average, the revenue, collected for the first years of the Duanny, exceeds what was ever brought to credit in Aliverdy Cawn's time, when the country was in a flourishing condition.

32. The mode of collecting the rents from 1766 to 1769, is of itself a strong presumptive proof of the general reduction of the country. As the greater part of the Zemindars were ruined and dispossessed of the management of their lands, and there were few people of rank and family left, or of those who had formerly held high employments; such as there were, looked for large profits, which the country could not afford them and pay the rents also. People of lower rank were therefore of necessity employed as Aumils, or collectors, on the part of Government. These people executed

a contract for a stipulated sum for the district, to which they were appointed, and in effect may be considered as farmers of the revenue. They then proceeded from the Sudder, or seat of government, to the districts, to settle with the Zemindars and tenants for the revenue they had engaged to pay. If the rents already established afforded a sufficient produce, they had the less occasion to lay on Aboab or Muthote. If not, they were compelled to have recourse to these expedients. As the country became poorer, and the lands less cultivated, taxes of course were multiplied to make good the agreement with Government; until the Ryots, finding the demands made upon them annually accumulating, sought various expedients for procuring or extorting abatements in the Awsil, or original rent. A timid people have no defence against oppression, but fraud. It is now the usage in several districts, for the Ryot to extort abatements at the beginning of the year, and the farmer to levy a Muthote in lieu of it, when the harvest is upon the ground.

33. During the first years of the Duanny, while, upon the whole, there was a produce to answer the accumulated demands of Government, the revenue, though not intire, came in by some means or other. As one place failed, assets were found in another. Contractors, on the search for employment, hunted out every casual improvement of the lands, for which, if the incumbent was unwilling to pay an increase to Government, they were ready to take the trouble from him. In many instances the state of the lands has been misrepresented, for the mere purpose of employment and possession, and increases offered on paper for lands, where in fact there were no assets to pay them; yet the natives did not suffer so universally in the beginning of our Government, as they have done since, because many of them enjoyed

offices, the emoluments of which they spent in the districts, and thereby gave bread to others. The revenues were also supported from external sources, such as loans from the Shroffs to the Zemindars; and the Aboab fougedary, or fines in the Criminal Courts, which have been since abolished. The above loans, contracted to pay the demands of Government, were swept into the Treasury, and have never been repaid. This fact shews that, even while the Rents were paid, it was not intirely from the produce of the lands.

34. I have heard that Mahomed Reza Cawn was sensible of the decline of the country, and of the fatal consequence of keeping up the revenues on this oppressive system; and that he frequently recommended in his discourses with the members of administration, that a more moderate rent should be fixed, and the country relieved. I find that Mr. Becher, when resident at the Durbar, was sensible of the true causes of the decline of the country, and represented them in his letters to the Select Committee. He proposed a more liberal plan for the provision of the investment, recommended the employing of the Zemindars, and made it his constant argument that something should be left for the natives. But the resources of the country being thought at that time much greater than they have since proved, and a strong prejudice operating against Mahomed Reza Cawn and his officers, who were suspected of concealing the true value of the lands, and perhaps might be guilty of some embezzlements, a general opinion prevailed, that a greater revenue might be collected by employing the Company's servants in the detail; that the decline was owing solely to the oppression of Mahomed Reza Cawn and his officers, and not to the true causes, a rack-rent and general failure in the resources of the country, which forced the ministers to make use of every expedient to answer

the expectations of the Company. This decline being universally perceived in the years 1768 and 1769, though the causes were not generally understood or admitted, occasioned the appointment of the Supervisors. The declared purpose of it was to inform the administration of the actual condition of the Provinces; their trade, mode of collecting the rents, the administration of justice and other capital objects. From these materials it was proposed to form a general plan for the future government of the country. Supposing this to have been the object of the measure, and that proper persons could have been found to carry it into execution, the advantages that might have been derived from it are obvious. It was chiefly committed to young men with powers, whether granted or assumed, much greater than were necessary for the purpose of obtaining information. Every view of this kind however was laid aside, when the Council of Revenue went up to the city immediatly after the conclusion of the famine; and although that dreadful calamity, in addition to the other distresses of the country, had swept away near one third of its inhabitants, and the poverty of the natives was manifest in every part except Calcutta, the profest object of that Board was to procure an increase of the Revenue, by discovering the latent advantages still enjoyed by the Zemindars, and reducing the allowances to the native officers; that is, by taking away so much more of the bread of people already reduced to palpable misery. The information, derived from the researches of the Supervisors, was applied to this purpose only. In some respects their accounts contributed to promote it, as the Supervisors in general aimed at procuring accurate Hustaboods, (valuations of the whole rents) which of course included the profits of the Zemindars, farmers, talookdars, &c. A knowledge of the produce was in general followed by an effort to

sweep the whole of it into the treasury, with little or no consideration of the particular state of each district, or whether the trade and imports of it were likely to furnish permanent resources for such remittances.

35. Mr. Middleton's letter, quoted in the Appendix, the proceedings of the Board of Revenue at Moorshedabad, and the settlement of 1178, the only one made by that Board, prove beyond dispute that they acted on the principles I have ascribed to them. An increase was made of near eleven* lacks of Rupees in the Duanny lands, although a balance had remained of eighteen† lacks on the former settlment, and the country was but just emerged from the miseries of the famine. This settlement however was collected with a degree of rigour and exactness, which called loudly, but in vain, for mercy and relaxation in the subsequent assessments.

36. The profest object of the Committee of Circuit, whose settlement succeeded in 1179, was still increase of Revenue. It is a singular fact, and well worth observation, that it was the misery of the country and the general distress of all ranks of people, which enabled them to establish an increased and increasing Revenue for five years; I mean upon paper. The state of the country was then such, and there were so many people in desperate circumstances, and out of all employment, ready to sign any engagements for mere present bread, that it is no wonder, when the rents were put up to

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* Net revenue for the Bengal year 1177.........15,552,472 5 9
Ditto..........for......Ditto..........1178 ....16,638,147 12 14
Increase......for .... .1178......... 1,085,675 7 5

† Sicca Rupees 1,838,661 4 2 3.—Vide letter from the Council of Revenue, 7th October, 1777.

(Signed) "J. Alexander.
"J. Lawrell.
"J. Graham.
"W. Lambert."

public auction, if nominal increases were obtained, and the lands bid up beyond the real value, for the sole purpose of keeping or obtaining a possession of them. Had this settlement been collected with all the severity, which the custom of the country and the agreements of the farmers allowed of, necessity would have driven the farmers to have fallen upon the Ryots with such rigour and distress, that a general bankruptcy and universal depopulation of the districts must have been the immediate consequence.

37. I presume the remissions and balances from the provinces, since April, 1772, do not amount to less than a Crore of Rupees, and it may be said that balances not exacted, or a moderate rent demanded in the first instance, are eventually an equal relief to the land-holder; but, in effect, the difference is very great, both to the country and to government. It would have been happy for the country and no loss to government, if the settlement had not been made for a greater sum than has been actually collected; (though I do not say, that even this is not more than the country can support.) The land-holder, whether Zemindar or farmer, would then have foreseen the probability of making good his engagements and keeping his farm. To excite industry, there must be a prospect of success. But, if a balance must at any rate be incurred, it becomes indifferent to the land-holder to what amount he is indebted to government; indeed it is his interest to incur a large balance rather than a small one. He collects as much as he can from the Ryot, and pays as little as he can to government. At the worst, he can but lose his farm, in which he has no permanent interest, and which, when he has had it a year or two, is no longer worth keeping. In the meantime, the high rent he stands engaged for furnishes him with pretences for oppressing the Ryots, and for protesting

against any interposition of government in their favour. The desertion of the Ryots, the loss of cultivation, and general depopulation of the country, flow directly from this source. On the other hand, the immediate consequences to government, from taxes without produce, are obvious. New burthens laid on the subject, an additional expence of collection, but no additional receipts in the treasury ; and probably a real established expence proportioned to an estimated revenue.

38. From the preceding state of facts, collected from the records, it appears that the Company have levied higher rents from this country, whilst labouring under the greatest disadvantages, than it ever paid to the Emperors in its most flourishing condition, when the principal part of the revenues were spent within the provinces, and the remainder went no farther than Delhi.

39. I think it apparent that, under our administration, the desire of increase, invariably and inflexibly pursued, is the ruin of the country, and e'er long will be found the worst œconomy. Secondly, that the mode of levying the rents has been defective, chiefly for want of a fixed Jumma, or quit-rent, for each Zemindary, which has rendered the lands of no value from their precarious tenure, and taken away the only incitement to improve them. The actual employment of farmers and contractors, while pensions are given to the Zemindars, has been a farther cause of oppression to the Ryots, and of course of depopulation, by increasing the number of persons to be supported by the farm, and throwing the profits, if any, into the hands of strangers, chiefly resident at the capital, instead of leaving them to circulate through the Zemindars to their tenants.

40. Thirdly, the country having been greatly impoverished, and much less land cultivated than heretofore, taxes are

of course multiplied on what remains in a state of tillage, which must inhance the price of all articles produced, as well necessaries of life, as raw materials for manufacture. There is no other way of accounting for a fact, which contradicts the common principles by which the price of things, or the proportion between money and the things it represents, is usually determined. It is notorious that manufactures and all other articles are much dearer now, than when the country abounded in specie. In the ordinary course of things, the reverse ought to be true. In Bengal it is not true, because the heavy exactions of government compel the farmer to raise the price of his produce and the manufacturer of his labour, and *their* standard regulates the expence of every other rank of life.

41. Fourthly, the lands and their rents being open to the proposals of every adventurer, and all improvements made in them eagerly hunted after, either for the purpose of immediate increase, or to supply some deficiency, it became the interest, and, as I am well assured, has been the practice of the Zemindars to depopulate their lands, and to lessen the value of them to Government, since every improvement not only subjected them to a present increased demand, but also to have their Jumma, or established rent, raised.

42. Fifthly, the Zemindars, being thus made the enemies of government, have in general been removed from the management of their lands; but they have retained an influence over the tenants, partly by being their hereditary masters, and partly from the expectation, which the latter entertain of falling again under their authority. This influence they employ to embarrass Government, by making private collections for themselves, raising complaints against the farmers, and putting their Ryots to flight during the season of the collections.

43. Sixthly, the same cause, which makes the Zemindars enemies to Government while out of employment, and subsisting on their pensions, has made them rapacious and unthrifty farmers, when they have been admitted to a temporary management of their estates. Yet the fault is not in them, but in Government, which, by adopting false principles of policy, forces its subjects to act upon false principles of œconomy. It is unreasonable to expect that they, or any other farmers, should hazard the immediate loss and expence, from which alone a great future return can be derived, without a permanent interest and security on the object, and in the face of an arbitrary taxation, too likely to increase with the improvement of the estate.

44. Seventhly, The lands being on the whole assessed at the utmost of their produce in the most favourable seasons, (though in some places particular persons may have been favoured with beneficial leases,) and all the existing wealth drawn out of the pockets of the people, it follows that government must depend for its income on the precarious events of season, sale of harvests, and good management in the farmers and collectors. The Ryot, having nothing and never expecting to gain any thing, cultivates the soil from mere necessity, and no more of it than will supply a bare subsistence for himself and his family.

45. Eighthly, I am assured that the Jummabundy, or rent account of every individual Ryot, is so confused by accumulated taxes on the part of the farmers, and abatements taken in the Awsal, or original rent, by the Ryot, that perpetual pretences are open to each party, for the latter to cheat and the former to oppress. The Pottahs, or leases, are so varied and full of confusion, that when complaints are made, the ablest Muttasuddy of the Khalsa

cannot tell who is strictly in the right. The necessity of keeping up the revenue generally obliges Government to support the farmer.

46. If this unfavourable representation of the actual state of Bengal be not greatly exaggerated, it must be confessed that this government is surrounded with difficulties, in which, perhaps, no future choice of measures may be entirely free from objection. We see the necessity of relieving the country, at the same time that we have expences to support, which, on their present footing, no management can reconcile to a considerable diminution of real revenue. Nevertheless, we are not yet, I hope, reduced to the question, whether we shall supply our immediate wants by straining the last drop from the vitals of the people, or incur some present inconveniences, by leaving it to generate and multiply in the bosom of the country. All visible and avowed expences may still be provided for, even upon a liberal establishment, consistently with a material reduction in the Jumma of the provinces, particularly of the Duanny lands. The relief to the country will be real. The loss to Government in a great measure only apparent.

47. The extracts annexed to this paper, No. VIII. will shew, that this is the professed principle of the late administration, though they acted in direct contradiction to it. I mean Messrs. Middleton, Vansittart, Dacres, and Barwell. The Governor-General himself proposes to form a new settlement on a medium of the last three years actual collections, and (in accounting for the extraordinary difference between the net receipts and the settlement made by the Committee of Circuit) says, that the Company are not to judge of their revenues by a comparison of the collections with the settlement, but by a comparison of the actual collections with those

of former years. This, I conceive, is a direct acknowledgment of the impossibility of realizing the Committee's settlement, and of the necessity of reducing the whole Jumma of the provinces. Both the Governor and Mr. Barwell attribute the desired improvements not taking place to "a circumstance, "which," they say, "could not be foreseen; *viz.*, the farmers "having engaged for a higher revenue than the districts could "afford."

48. In providing a relief to the country, I do not speak of a temporary remission, left open to an arbitrary increase of demands on future improvements. The Jumma, once fixed, must be matter of public record. It must be permanent and unalterable; and the people must, if possible, be convinced that it is so. This condition must be fixed to the lands themselves, independent of any consideration of who may be the immediate or future proprietors. If there be any hidden wealth still existing, it will then be brought forth and employed in improving the land, because the proprietor will be satisfied he is labouring for himself.

49. The execution of a plan, formed on these principles, will now undoubtedly be attended with difficulties; but these, whatever they are, must be faced and overcome. In my opinion, the alternative is ruin to the people first, and then to the government.

50. The following is the plan, on which I would recommend it to this government to proceed. The whole demand upon the country, to commence from April 1777, should be founded on an estimate of the permanent services, which Government must indispensably provide for, under the great heads of civil and military establishment, and investment; with an allowance of a reasonable reserve for contingencies, I know not for what just or useful purpose any

government can demand more from its subjects; for, unless expences are created for the express purpose of absorbing the surplus, it must lie dead in the treasury, or be embezzled. If there be not vigour and resolution enough to adhere to an establishment formed on such an estimate, no plan of reformation can succeed. The faith of government may be pledged to the landholders, but necessity will oblige them to break it. The estimate (No IX.) with the explanations* annexed to it will, I presume, be thought sufficiently liberal. For the same services in Europe, it would be thought enormous. To this I would proportion the whole demand upon the provinces, and fix it for ever, including the newly acquired revenue of Ghazipoor. But the habits of this government, in carrying the real expence of the Company, beyond all bounds of estimation, are so inveterate, that it might still be dangerous not to leave a considerable latitude for the unavoidable continuance of their operation. The unappropriated surplus, which appears on the face of the estimate, clears all difficulties, and obviates all objections.

51. In distributing the assessment, let every possible relief be given to the Duanny lands, which, by their distant situation from the seat of government, and the present great poverty of the inhabitants, require it most. Let particular regard be had to the distant provinces, and to those, which have few resources from commerce and manufactures. In our present circumstances, we have no safer rule to direct us, than the actual receipts of the three last years, because they best shew the actual state of the lands. Possibly the medium of these receipts (with some relief where they have been too severely collected) may not be an oppressive rent,

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* No. X.

when assessed on the Zemindars themselves, and an end is put to the intermediate profits of farmers and securities.*

52. I do not doubt that there will be considerable inequalities in an assessment formed on this principle ; but, supposing the sum total unalterably fixed, I do not think this an inconvenience to be regarded. It is not regarded in England ; neither is it to be remedied but by the strict execution of a measure, which I would never recommend. I mean a *Hustabood*, or actual measurement and a valuation of the whole produce. Since we already know what the country will pay, a *Hustabood* can only serve to alarm the Zemindars and Ryots. Many agents must be sent into the country to obtain such an account, and Government must depend entirely on their skill and integrity for its being accurate. A Hustabood ought to be an actual valuation of all the rents drawn from the lands ; but, by the failure of some tenants, the entire amount of it is seldom collected ; if accurate therefore, it is too much to draw from the districts. Hitherto, where a discovery of the whole possible produce has been made, it has only served to awaken the cupidity of Govern-

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* The late Mr. Middleton's opinion on this subject is strong in support of the present argument.—"The Zemindar is indeed, in every light he "can be viewed, the properest and the only person, to whom Government "can, consistently with the welfare of the country, let the lands. The "Ryots respect him, and will gladly submit to every thing, but the most "cruel hardships, from his hands without repining ; as they look towards "him as their natural master and protector : and he himself, considering "his interest as permanent in the country, will avoid every oppression, "which, as it must injure the country, must also tend in the end to the "detriment of himself and family. Very different is the case with the "Izardar. No ways concerned in the welfare of the country beyond the "date of his engagements, his only care is to realise, as fast as he can, "what he has contracted to pay Government, and to appropriate to himself "a considerable sum of money ; perfectly indifferent, when those ends "are accomplished, how far the country may be distressed, and the future "revenues of Government diminished."—Vide Mr. Middleton's Letter to the Council, dated the 5th of February, 1775.

ment, and to lead them into errors in settling the rents.* The revenue, actually paid for three years past, will be sufficient for forming the general assessment of the provinces. The particular assessment of each district and distribution of the general remission, which the present plan proposes, makes part of the detail, and will require the assistance and local information of the gentlemen on the spot.

53. When the gross sum to be levied from the country is determined, as well for the revenue as all charges incident to it, each Zemindary should be assessed its proportion according to the rule in the first article, and let that sum be declared the quit rent of those particular lands in perpetuity. This distribution should be called the Tumar Jumma, a term sanctified among the natives from the idea of security, which they had long been accustomed to annex to it. There is no case of necessity, no emergency whatsoever, which, in my opinion, should induce Government to increase the Jumma. Temporary distresses may be provided for by temporary contributions, which a flourishing country does not feel. If these are once added to the Jumma, according to modern practice, they become perpetual, and drive the proprietor, who sees no limit or period to the impositions on his land, to frauds, indolence, or despair.

54. A new Tumar, or roll, with a Tukseem Jumma, or a division account of the country, should be formed, shewing what proportion of the general assessment is paid by each constituent part of the Zemindary, such as pergunahs, tuppahs, villages, &c. This record should be carefully preserved in the Khalsa, and transcribed into English. The head Cutcherry of each district* should have an authenticated copy of

* I call a *district* the portion of lands under each Supervisor.

its particular Tuksеem, which all persons should be at liberty to consult. It is not meant by these regulations to prevent the Zemindar from drawing a larger rent from the constituent parts of the Zemindary than its proportion of the assessment, and rendering it of more value to himself, if he improves the land it contains. This would be absurd and defeat the intention of the present plan. It is only meant to fix the quit-rent of Government for every portion of land in all future sales, or transfer of property; without which, neither the actual proprietor nor the purchaser can form a determinate judgment of its value.

55. The quit rent of each Zemindary being fixed, the Zemindar must be informed that the due discharge of his rent is the tenure by which he holds his lands, with every possible assurance that no farther demands will be made upon him. If he incurs a balance, a part of his Zemindary should be invariably sold to make it good; and when the quit-rent is fixed, there can he no doubt of purchasers. This should be made an express condition in the *cabooleat.* In the case of sales, a preference should be given to the next heir. If the sale produces more than the debt, the proprietor should have credit for the difference. This method will preclude the necessity of using the rigorous means, hitherto in practice, and often ineffectually applied; such as threats, imprisonment, and stripes. A more easy and a more effectual remedy is in the power of Government. In the present depressed and discouraged state of the Zemindars, it is probable that several of them may incur the penalty of losing their lands. In some it will arise from incapacity, in others from doubts of the Government, and in many from down-right obstinacy and wilful attachment to their prejudices, or propensity to fraud, in which they have been bred. The Government

must begin by setting a example of good faith to its subjects. In such instances as those above mentioned, a transfer of landed property to monied people, who are able to make improvements, will be in some degree advantageous to Government and to the country. But whoever knows the value set by the Zemindars of Bengal on their inherited property, and the disputes which they maintain for years with the utmost acrimony and perseverance for the smallest portion of their land, even on its present racked and discredited tenure, will be convinced that, when they see this regulation put in force against them without delay or indulgence, they will be roused from their present supine and hopeless state, to exert every endeavour for the preservation and improvement of their estates, now rendered of real value to them.

56. As many of the Zemindars will at first be incapable of managing their lands themselves, they should be obliged to retain a Dewan (or steward) of sufficient ability and good character, who should be entrusted with the management of the lands, and be answerable for the rent due to Government, without whose approbation he ought not to be dismissed during four or five years at least after the first settlement. The Dewan will stand in the place of a security, with this difference that, as he will have the management himself, he should be accountable to his master, but should never be allowed a claim on the estate; nor, in the case of a sale, should he ever be permitted to purchase the same land, of which he was Dewan.

I agree with the Governor-General in his opinion of the inconveniencies arising from the very extensive Zemindaries, and that it is the interest of Government that these should be divided, and that the small ones should be kept intire; though the reverse is the custom of the country. In

this respect a new law of inheritance should be established, by which the great Zemindaries should be divided equally among all the sons, and the small ones descend to the eldest on condition of supporting the younger children. The gradual operation of this rule might be continued, until the larger Zemindaries were reduced to a revenue of two lacks each to Government. The rest should be preserved intire. This limitation however is arbitrary, and open to consideration. In the same view, it may be proper to consider whether the Zemindars, having no heirs of their own blood, should be allowed to adopt a son (generally that of the family Bramin) to inherit their real property. If this custom be abolished some of the principal Zemindaries will probably escheat to Government, and may be divided into small ones.*

57. A Court of Wards might be established for the care of estates, of which the incumbents are minors, ideots, or females; and to have the care of the education of minors, now usually committed to servants or relations, who have an obvious interest in bringing up the children in ignorance and stupidity.

58. When the Jumma is reduced, and the Zemindars have the management of their lands, a specific allowance, now made them in right of their Zemindary, will only tend to promote idleness, as their profit should arise from the improvement of their estates.

59. By the ancient constitution of the empire, the principal Zemindars were invested with fouzdary jurisdiction, and were answerable for the peace of their districts. In case of robberies, the Zemindar, in whose precinct they were

* "Such moderate estates, as require economy, and confine the "proprietors to live at home, are better calculated for duration."—*Hume*, page 268, vol. II. *Octavo.*

committed, was obliged to make good the damage to the person robbed, and to discover and bring the thief to justice. Where murders and riots were committed, the Zemindars were liable to severe mulcts from Government. The Fouzdars, stationed in different parts of the country, had authority to inforce these laws; and the fines they levied on breaches of the peace, or other infractions of the law, formed an article of revenue, called *Aboab Fouzdary*. I agree with the Governor-General, that a revival of these institutions may be highly expedient. The present appointment of the *Naib Suba* is a step to it; but it should not be put in force too early, lest it should embarrass and distress the Zemindars in their present low state. They must be allowed some time to establish their influence, and acquire a sufficient degree of property and consideration in their estates. The plan itself will at first require nursing and indulgence. As the new establishment gains strength, the Zemindars should be gradually replaced in the exercise of all their ancient duties; such as the repairing of roads, dykes, bridges, care of ferries, and plantation of fruit and timber-trees; to which, though a most material article to the country, little or no attention I believe is paid at present. As their means increase, they should be obliged to keep up the old establishment of pikes and bearers for the security of the villages, and assistance to travellers. One essential reason, why Government should endeavour to restore the Zemindars to a state of competence at least, if not of affluence, is that they are not merely the stewards or collectors of the public revenue, but are or ought to be the instruments of government in almost every branch of the civil administration. If this medium be removed, Government then acts directly upon its subjects by its own officers, without the assistance of those intermediate gradations of rank, authority,

and responsibility, by which all great civil societies are held together. A system, which professes to destroy that medium, might as well profess at once the dissolution of the state; unless by the word *state*, we are only to understand the œconomical relation of master and slave, not the political union of a Government with its subjects.

60. Having thus taken ample care of the rights of the Zemindars, and given security to their property, the next step is to make a similar provision for their tenants. The land is the hereditary property of the Zemindar. He holds it by the law of the country, on the tenure of paying a certain contribution to Government. When this condition is complied with, he is master of the land to re-let it to whom he thinks proper; but when he has given a lease of any part of it to a Ryot, the conditions of such lease should be invariably adhered to. In other words, the same security, which Government gives to the tenant in chief, should, for the same reasons, descend to the undertenants in their several gradations; so that every rank of society and every member of it may have something to call his own. Government should prescribe a form for the Pottah, which may be deemed the legal one, and no other be held valid.

I know not whether, in ancient times, the Ryots constantly took out Pottahs or not. They derived a better security against ill-treatment from the natural interest and relation, by which they and the Zemindars were mutually bound to each other. This security, so much superior to any formal engagements, the present system promises to restore. By establishing a quit-rent for each Zemindary, we make it the interest of the Zemindar to extend his cultivation to the utmost; which can only be done by encouraging the resort of Ryots, and by letting his lands on such favourable terms

as may excite their industry. I have heard it asserted, that formerly, when a Ryot quitted any Zemindar's lands, he followed him and used every motive of persuasion to prevail on him to return; and that the Zemindars were accustomed to bribe away each others tenants.

In order to get rid of the present confused Pottahs and Jummabundy, it should be made an indispensable condition with the Zemindar that, in the course of a stated time, he shall grant new Pottahs to his tenants, either on the same footing with his own quit-rents, *(istumrar)* that is as long as the Zemindar's rent remains the same, or for a term of years as they may agree. The former is the custom of the country. This will become a new Awsil-Jumma for each Ryot, and ought to be as sacred as the Zemindar's quit-rent. The Pottah should be expressed in the simplest terms possible, without a single Aboab or Muthote. So much per Bega for every Bega of land he cultivates, varying only according to the articles of produce or quality of the soil.*

On the application of any Ryot, the Supervisors, (whose office will be mentioned hereafter) should cause such a Pottah to be given him, witnessed by himself or the Canongoes and public officers of the cutcherry, that it may become as much a matter of record as the Zemindar's quit-rent. Every Ryot, on completing his annual payments, should receive a signed account of his Jummabundy, or annual rent from the Zemindar, (or his agent) with a release at the foot of it. In case of disputes,

* *N. B.*—The amount of rent to be paid per Bega, must be settled between the Zemindar and his tenant. Government can never descend to the Ryots, so as to fix any general assessment upon them, because the rates of land depend on a number of precarious circumstances; such as the quality of the soil, the articles it produces, of which there may be variety in one village; besides the general argument of the vicinity to markets or water carriage, which makes land of more or less value to the cultivator.

this account, compared with the Pottah, will make it easy to decide them. The Zemindar should be obliged to grant this account and release to the Ryots, whose complaints, on the other hand, should not be listened to, if they neglected to demand it.

61. The establishment of one general silver coin, upon which no Batta is to be required, will preclude a great source of cheating and oppressing the Ryots, and put a stop to any pretence for levying a Muthote to make up a deficiency of weight and Batta, which articles used to afford the Shroffs their greatest profits in dealing with the Zemindars and Ryots.

62. I understand that the greater part of the charity-lands in Bengal are held by usurpation, or by the gift of Fouzdars, Aumils, Zemindars, and Collectors of villages. When the Zemindars begin to find their lands valuable, they will make great struggles to resume those grants or usurpations. To obviate the vexatious consequences of an inquisition into ancient titles, and yet to relieve the Zemindar against modern and notorious usurpations, a term of prescription ought to be fixed for the quiet possession of all real or pretended charity-lands, for which no valid grant can be produced. In future, no gifts of land made by the Zemindar, for a longer period than during his own life or possession, should be allowed; but no act of his should exempt the lands, from making good their proportion of the general Jumma, whenever the Zemindar falls in arrear to Government.

63. While the credit of the Zemindars was supported, merchants and others, acting as bankers for them, lent them large sums, which formed a maintenance to the merchant and assisted the Zemindars in improving their lands, and relieving the lower tenants, when rendered unable by bad harvests, or otherwise, to pay the demands of Government.

at the stated periods. This intercourse in some measure united the landed and monied property, and gave to each class a natural and permanent interest in the prosperity of the other. It will revive of itself, when the lands become valuable, and absorb the idle money thrown into the hands of private persons by the discharge of the bonded debt. But Government ought to give some demonstration of their intention to see justice done to those, who lend their money. The rate of interest should be fixed, and the mode of security determined, whether by mortgage or otherwise.

64. The execution of a plan of this nature will require the attention of Government to all parts of the country at once; therefore cannot be performed by a council confined to the capital of a large province. With respect to the present provincial councils, I am of opinion that the institution was fundamentally wrong. There should be but one deliberative council in the state. The powers, delegated by that authority, should be purely ministerial. It seems contrary to all principle to unite execution with debate. It looks like forcing two powers, moving on principles diametrically opposite in their nature, to keep pace with each other. A government, so constituted, will neither deliberate nor dispatch. Setting aside the obvious consideration of an inevitable slowness of proceeding, tedious disputes, and voluminous consultations, one great and fatal objection to provincial councils is generally felt and ackowledged by themselves. Their local situation makes them unable, from their own knowledge, to judge of the state of the distant districts, or to hear complaints, or to yield timely redress, or, in short, to enter into the detail of government.

65. In the course of the year preceding the new establishment, supervisors should again be appointed from the

most discreet and able servants, who are acquainted with the language, and, if possible, such as have a knowledge of the districts where they are to be employed, and some acquaintance with the people. Let the special purpose of their appointment be to see this plan executed and adhered to in all its parts; and as the success of it in its infancy will in a great measure depend on their assiduity, integrity, and the support they give to all the people employed, they ought to be placed above temptation. They should have an honourable means of acquiring a reward proportioned to the great trust reposed in them. For this purpose, I think they should be allowed a salary for their expences and a commission on the net amount of their collections, and payable with the other expences of collection by the district. I will not pretend to say what their avowed emoluments ought to be; but I am sure that no government will be served honestly, which does not reward its servants liberally.

66. The divisions of the country may be nearly the same as in the former collectorships; except that Dacca is too large, contains a great many small Zemindaries, and ought to make three divisions at least.

It is most probable that, when the Zemindars are thoroughly established and Pottahs given to the Ryots, it will be unnecessary to keep the Supervisors in the districts. The Zemindars will gladly pay their rents at the Khalsa. Some gentlemen, on the plan of the old Fouzedars, may be fixed at convenient stations, merely to preserve the peace and subjection of the country; and this would be more essentially necessary in case of a war.

67. The superintendence of the Duanny Adawlut will make an important branch of the Supervisor's business, in which he should be attended and assisted by the Fouzedary

officers, who are or ought to be men of learning in the Mahomedan law. The servants, allowed at present for the Duanny Adawluts, are, as I am informed, mere clerks, and as they can be of no assistance, to him in forming proper decisions, the greatest part of them may be struck off.

68. The establishment of servants in each district need be very small, as all the voluminous part of the business, forming Hustaboods and collecting Mofussil papers, will now be unnecessary, and the accounts required will only be a state of each Zemindar's payments, and the arrears due from him ; and a Jumma Khurch or account of receipts and disbursements to be sent to the treasury. The Supervisor should have authority, and it should be declared his special duty to prevent all attempts at monopoly or undue influence in trade, whether by the Company's agents or others. It should be strongly recommended to him to protect and encourage merchants, by seeing strict justice done to them, and that no vexatious impediments are thrown in their way.

69. Preparatory to this scheme, an order ought to be sent to all the Provincial Councils to procure (first) an exact register of all the landed property in the country, digested under the general heads of Zemindaries and Talookdaries, with the Pergunnahs contained in each of them.

(Secondly). A table of the three last years receipts.

(Thirdly). The character of the Zemindar and the state of his family, with any other particulars, which they may think necessary to assist Government in the formation of a new settlement. Copies of these accounts will of course be delivered to the respective Supervisors.

70. The Committee's settlement, I believe, does not now exist intire in any part of the provinces. Great remissions have been made, yet heavy balances are still due on this

settlement. By relinquishing the latter, some debtors will escape, who have no claim to indulgence, and who ought to be pressed with severity. But, upon the whole, I deem it for the interest of the Company, that all balances, which cannot be collected by a certain period, should be remitted. The intention of Government, in this respect, should be kept secret till the moment when the public declaration of it shall be made. The country cannot recover under the exaction of heavy balances, notwithstanding any prospect of future relief. By opening a fresh account, we shall give heart to the people; and though, in particular instances, the government may lose what it would be justified in exacting, it should be remembered, that the country has already paid much more, upon the whole, than should have been demanded from it.

71. With respect to the revenue, which government should raise from the manufacture of salt and opium, I declare my opinion that it ought to be by way of duty only. The ancient Government were contented with such a duty. The object of the institution of the present Government, and of all the Company's instructions to us, is to destroy monopolies. All their orders on this subject, since the year 1766, shew that salt in particular was meant to be left as free and unburthened as possible; that their principal object was the ease and convenience of the natives, and the duty was ordered to be so regulated, as not to produce a revenue exceeding 120,000£ sterling per annum.

72. The idea of monopolizing this necessary of life, whether for the advantage of government, or of individuals, has been at all times invariably reprobated by the Company. It is particularly observable that, in their letter of the 20th of November, 1767, they say, "They had rather that even the duties should be diminished, than that the price to the

consumer should exceed one hundred and forty Sicca rupees per hundred maund."

It is notorious that the oppressions, practised under colour of the present contracts, have contributed greatly to the depopulation of the salt districts. The consequences of such depopulation are not confined to the loss of so much salt. The cultivation of the lands in those districts is performed by the same hands, which work the salt; and, when the Molungee is driven to desertion, the state proportionably feels the loss, not only in its manufacture, but in its agriculture.

73. On the subject of opium, we have yet received no instructions. The monopoly of this article is highly prejudicial to the foreign trade of Bengal; nor have we a right to reckon the whole revenue arising from it as clearly gained to the Company, since it is beyond all doubt that the landed revenue suffers considerably by Government's ingrossing the produce of the lands. In proportion as the monopoly operates, the rents of the lands must diminish. To recover the province of Bahar from its present state of universal poverty and depopulation, I see no method so easy and certain as throwing open the opium trade, and making some alteration in the present oppressive mode of providing the Company's saltpetre. On the other hand, my estimate of services to be provided for shews, that Government does not want this resource, and that a duty of thirty Sicca rupees per 100 maunds on salt, and of thirty Sicca rupees per maund on opium, which the trade will easily bear, will produce as much as Government has any occasion to demand from these articles. To exact more is useless to government, and cruel to the people. The single act of throwing open the trade in salt and opium will, I am convinced, in a very few years give a totally new face to the country.

74. If the subject of the inland trade of Bengal should, at any time hereafter, come again under the consideration of the legislature, the question, whether the restrictions now imposed on his Majesty's European subjects, *not employed in the collections or in offices of authority*, are necessary to be continued, will, I think, deserve their serious attention. At a time when the Company's servants claimed exemptions from the duties paid by the natives, when the operation of the Dustuck manifestly tended to ingrossing the whole trade of the country, or while one of the bad effects of such claims was to involve us in disputes with the country government, the prohibitions now imposed by law would have been highly necessary. At present, I apprehend, they cease to be so, because all distinctions of that kind are laid aside; and, *cæteris paribus*, the native must always have a great natural advantage over the European in conducting any branch of the inland trade. In general, prohibitions or restrictions are destructive to commerce. In this particular case, they are not only less necessary than heretofore, but perhaps do not intirely produce their intended effect.

PHILIP FRANCIS.

NOTE.



The inheritable quality of the lands is alone sufficient to prove, that they are the property of the Zemindars, Talookdars, and others, to whom they have descended by a long course of inheritance.

The right of the sovereign is founded on conquest, by which he succeeds only to the state of the conquered prince; unless, in the first instance, he resolves to appropriate or transfer all private property, by an act of power, in virtue of his conquest. So barbarous an idea is equally inconsistent with the manners and policy of the British nation. When the Moguls conquered Bengal, there is no mention in any historical account, that they dispossessed the Zemindars of their lands; though it is frequently observed, that, where they voluntarily came in and submitted to the new Government, they were received with marks of honour, and that means were used to gain and secure their attachment.

Only two motives could have induced the conqueror to such an act of violence, as changing the property of the lands; favour, or money. In the first case, his followers and companions, claiming their share in his success, would have been most likely to obtain possession of the lands; and some traces of their descendants would be found at present.

If money had been his object, the Mussulman historians would have made mention of the sums so acquired, as they carefully and pompously mention the value of all acquisitions made by their kings or generals. It is true, the forms of

the royal Sunnuds, or grants, to the Zemindars, suppose them to hold of the sovereign *in capite*; but this I consider as a kind of feodal fiction, of which the sovereign in fact never pretended to avail himself, as constituting a right to assume or transfer the possession. When he grants Jaguires, or lands for religious purposes, his order is addressed to the Zemindars, Chowderies, and Talookdars. The land continues to be deemed a part of the Zemindary; the sovereign only grants the revenue of it. The grantee, or *Jagheerdar*, never calls it his Zemindary or Talookdarry. Mahomed Reza Cawn, in his state of Bengal, affirms that the princes have no immediate property in the lands; and that they even purchase ground to build mosques and for burying-places.

In addition to this evidence, it is material to observe, that the late administration,* who either dispossessed most of the Zemindars of the management of the lands, or took no measures to restore them, constantly describe them as the *hereditary proprietors*, and on this principle, have allowed them a pension or tythe of the gross produce for their support.

The conclusion to be drawn from the preceding facts is supported by the direct authority of those persons, who, by their offices here, must be supposed to have a perfect knowledge of the laws and customs of Indostan, and of the established policy of the Mahometan government. The Roy Royan and Canongoes are competent judges of the custom of the country, and of the usage of the former Government. The Pundits are the expounders of the Hindu law. Mahomed Reza Cawn, Naib Suba of Bengal, is appealed to for the law of the Koran, and the policy of the Mogul conquerors; and Raja Shitabroy, Naib of Patna, proves the custom of

* Of 1772 and 1773.

Bahar. These persons were directed by the lale President and Council, in April 1773, to furnish the Board with answers to certain questions, severally proposed to them, concerning the inheritance of Zemindaries. As their opinions concur, and leave no room for any farther question on the subject, it may be useful to state them in this place.

The following extracts are taken from the consultations in the revenue department.

Fort-William, April 6th, 1773.

"THE decision of the right of the succession depending "upon the laws of the caste or usages of the country, which "may occur in many other instances of the like nature,"

RESOLVED,

THAT the following general questions be put to the Roy Royan and Canongoes, to be by them resolved according to the usage of the country government of Bengal; and to the Pandits, who have been assembled for the purpose of preparing an abstract of the Hindu laws; to be by them resolved according to the laws of the Gentoos.

I. Whether lineal descent conveys an absolute right to the succession, independent of Government, or whether an act of Government is necessary to establish that right?

II. Whether succession to the Zemindaries is valid in the female line?

III. Suppose the elder branch to have passed through four successive generations, and become extinct, and the fourth in descent from the second branch to be living, has the survivor of the second branch, who has had no possession, a right, by the laws of the Shastah, or by the usages of Bengal, to succeed

to the Zemindary, vacant by the extinction of the elder line, or does it revert to Government?

IV. Through how many generations does the line of succession to inheritance of Zemindaries extend without possession, and when does the right revert to Government?

Fort-William, April 27th, 1773.

THE superintendent of the Kalsa, delivers in to the Board, two copies of the questions proposed in consultation of the 6th instant, with separate answers to each, from the Roy Royan and other officers of the Kalsa to one copy; and from the Pundits, to whom they were referred, to the other copy.

ANSWFR from the Roy Royan and Canongoes.

I. AFTER the death of a Zemindar, the Zemindary devolves to his son, although the country belongs to the King, and may indeed give it to whom he pleases; but it is neither conformable to the justice nor the custom of the country, that he give it to any other, in case the deceased Zemindar has left a son. The son has a right to take possession of his father's Zemindary, but it is usual for the son of a Zemindar, after his father's death, to repair to the presence, and present a Nuzzer to the King, that a new Sunnud may be made out in his name; for, until he can produce a Sunnud, the Mutseddies and other officers of the Sircar will not acknowledge him as Zemindar: therefore it is necessary, that he should produce a Sunnud.

II. A daughter does not succeed her father in the Zemindary during the life time of her mother, unless the father has expressly appointed her (in his will) to be his heiress; but she takes possession before either her father's brother, or her

father's brother's son. It is necessary that she should obtain a Sunnud, which is customary for the King to grant. She cannot, of herself, take possession of the Zemindary.

III. If the Zemindar leaves behind him two sons, the descendants of the youngest, in case the family of the eldest is extinct, become entitled to the Zemindary, provided the last of the family of the eldest appointed them heirs by will: otherwise the King may indeed grant it to them as a favour; but is at liberty either to keep it himself, or to confer it on whomsoever he pleases.

IV. Dispossession is by many different ways. Should any Zemindar die during the minority of his son, and none of his agents are of sufficient credit to repair to the King's presence, give security for the *Malguzarry*,* and obtain sunnuds; and should any of the Zemindar's co-partners, or any one else, either by his intrigues at Court have obtained a Sunnud, and acquired possession of the Zemindary, or been invested in it by virtue of the King's authority, without any apparent fault on the part of the deceased Zemindar's sons; or in case those sons should die without ever having had possession of the Zemindary, and a grandson of the Zemindar should claim the Zemindary, he will in those cases be entitled to it, both by the laws of equity and right of inheritance. Should the Zemindar's son not have been able to discharge the Revenue, or have otherwise offended against his Majesty; in that case, it is his Majesty's prerogative to dispose of it to whomsoever he pleases. If, after the Zemindar's decease, none of his sons or grandsons should ever have been in possession of the Zemindary, it in that case devolves to the king.

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* Public Revenue from the land.

ANSWER from the Pundits.

I. UPON the death of a Zemindar, the ground belongs to his son, as also all his other effects. Whether or not the King's Sunnud is necessary to put him in possession is not written in the Shaster.

II. Should this Zemindar have neither son, nor wife, nor grandson, nor great-grandson, his daughter will enjoy the Zemindary.

III. The descendants of the younger brother, according to the Shaster, will succeed to the Zemindary.

IV. While there remain any sons or other descendants or heirs, the Zemindary will not fall to the Government. When there are no heirs, then it will fall.

(Signed by) BANESSUR SHURMUN.
KERPARAM SHURMUN.
SETARAM DEB SHURMUN.

Fort-William, June 1st, 1773.

From Mahomed Reza Cawn.

Answer TO QUESTION I.

ACCORDING to the law of the Koran, a son has a right to succeed his father in a Zemindary, independently of any Sunnud from the King; nor is it in the King's power to dispose of it as he pleases. His right only extends to the receiving of its *established revenue.*

Answer TO QUESTION II.

In case of there being no other heir, a daughter is, agreeably to the law of the Koran, heiress to the whole of her father's estate, and can take possession of the Zemindary left by her

father. But, should there be other heirs, she has then only a right to a share, as decreed in the Holy Scriptures.

Answer TO QUESTION III.

In the cases proposed in this question, the descendants of the younger brother, as far as his grandson's grandson, when neither he nor they ever had possession of the Zemindary, are according to the laws of the Koran, entitled to it, nor does the King's right extend farther than over its *established rents.*

Answer TO QUESTION IV.

So long as there are any heirs of the Zemindar remaining, even should they not have been in possession of the Zemindary for many generations, the Zemindary does not become the property of the king, nor has he, agreeably to the laws of the Koran, any right over it farther than the receiving of its *established rents.*

For BAHAR.

Answer from Raja Shitabroy.

Answ. 1. When a Zemindar dies, his son succeeds to the Zemindary according to the custom of the Soubah of Bahar; but the King is entitled to the Revenue of it. The great Zemindars, for the sake of the greater security, receive a Sunnud from the King. The King never grants one, but to *the lawful heir.* In case the heir is not able to pay the Revenue, he may sell the Zemindary, which becomes *the right of the buyer;* but it is necessary that he should receive a Sunnud.

Answ. 2. A daughter can inherit the Zemindary, provided her father bought it, and put her in possession, with the testimony of his relations, before his death. If the Zemindary

descended to him from his ancestors, it becomes the property of their descendants, and not of his daughter. If there are no such descendants, it is then the right of the daughter.

Answ. 3. If none of the eldest brother's line is living, and the Zemindary descended from the late Zemindar's ancestors, it is the right of the descendants of the younger brother. If the late Zemindar himself bought it, and, during his life time, apppointed no heir, it doubtless devolves to the King.

Answ. 4. In case, after a Zemindar's death, his sons happened not to obtain possession of it, when they afterwards appear and claim it, and are ready to pay the Revenue, the King's officers, considering *their hereditary right*, will give them possession, even after some generations. *The Revenue belongs to the King, but the land to the Zemindar.*

" *Zemin* signifies land, and *Zemindar* is one who possesses
" land, who pays some acknowledgment to the Emperor,
" but who is notwithstanding the free lord of his inheritance.
" The *Zemindar* and *Jaghirdar* both possess lands, but by
" very different titles; for the former is a freeholder, and the
" latter a tenant at will, by the grant of the Emperor. *Dar*
" signifies a possessor, that is to say, one who holds or enjoys
" any thing." *Harris's Voyages*, Vol. I. p. 655.

"The Roman state, which spread its dominion over Europe,
" left the rights of individuals, in a great measure, untouched;
" and those civilised conquerors, while they made their own
" country the seat of empire, found that they could draw
" most advantage from the subjected provinces, by securing

"to the natives the free enjoyment of their own laws and
"of their private possessions." *Hume's History of England,* Vol. I. p. 282.

Ceux, qui ont recueilli les relations de l'Inde, nous ont donné souvent des declamations contradictoires. Le Pere Catrou nous dit, que le Mogol s' est retenû en propre toutes les terres de l'empire ; et dans la même page il nous dit, que les enfans des Rajas succedent aux terres de leurs peres.

Bernier dit, comme les autres, que toutes les terres appartiennent á l'empereur. C'est ce qui a besoin d'explication. Donner des terres et en jouir sont deux choses absolument differentes. Il n'a pas crû qu'on abuseroit de ses expressions, jusqu'au point de penser que tous les Indiens labourent, sément, batissent, travaillent pour un Tartare.—*Voltaire, Essay sur l' Histoire, tom.* IV. 187.

Those, who have compiled accounts of India have often given us contradictory opinions. Pere Catrou says that the Mogul retained the ownership of all the lands of the Empire, and in the same page he says that the sons of the Rajas succeed to the territories of their fathers.

Bernier like the others says that all the land belongs to the Emperor. This requires an explanation. To give land and to enjoy it are two absolutely different things. He never thought people should misunderstand his statements so far as to think that all Indians till, sow, build and work for a Tartar.—ED.

LIST of Papers annexed to the Plan.

No. I.

ACCOUNT of the JUMMA of BENGAL, during Akbar's reign.

According to the Divisions at that time established, including five Sircars of Orissa, extracted from the Ayen Akberry.

	Mahls.	Dams.
Sircar Oudenah, commonly called Tanrah,	52	24079399½
Jennutabad, ...	66	18846967
Jutahabad, ...	31	
Mahmoodabad, ...	88	11610256
Khaleefutabad, ...	35	5402140
Bookla, ...	4	7131645
Poorenea, ...	9	6408793
Tajepoor, ...	29	6483857
Ghoraghaut, ...	84	8383072
Pingerah, ...	21	
Barbuckabad, ...	28	17671532
Bazouha, ...	32	39516871
Sunargong, ...	52	10331333
Silhet, ...	8	6681620
Chatgong, ...	7	11424310
Shereefabad, ...	26	822420750
Solimanabad, ...	31	17629364
Satgong, ...	53	610724620
Madarun, ...	16	9403400
Orissa Sircar Jelasur, ...	28	50052738
Budaruck, ...	7	18087770
Cutack, ...	21	91432730
Kullung, ...	27	9560000
Raje Mahindah, ...	16	5000000
Sum total in Dams of which forty make a rupee,		598459319
Rupees, ...		14961482 15

N. B. The blank in the Jumma of two of the Sircars arises from the original Persian copy being so worn as not to be legible in those places; but the sum total is ascertained.

No. II.

ABSTRACT of the TUMAR JUMMA or Rent Roll of the Soubah of Bengal.

For the Bengal Year 1135, or 1727 E. S. during the government of Sujah Cawn, according to the division of the country at that time established.

	Mahls				
Chuckleh Moorshidabad, containing	118	2818548	3	8	1
Ditto Burdwan	61	2248570	15	3	1
Do. Soutgong, Houghly, and Calcutta	115	1473640	13	18	1
Do. Akbarnagur, or Rajimahal	119	961758	14	6	0
Do. Gorah Gaut (Dinajepore &c.)	453	2179100	4	8	3
Do. Jehanguir-Nagur (Dacca)	236	1904506	10	11	1
Do. Bhoorna, part of Rajeshatry, &c.	115	685438	13	11	2
Do. Jessore.....................	80	385386	7	0	2
Do. Bander Balasore...............	17	108876	1	5	0
Do. Curry Carry (Part of Rangpoor, Beharbund, &c.)	25	203615	13	3	2
Do. Hidjelee (Ingerlee Salt Lands)	37	417658	9	10	0
Do. Islamabad (Chittagong)......	144	176795	14	13	0
Do. Syllett..........................	139	526476	7	12	2
Mahl or ground rents.........		14099374	0	13	1
Pesh-kush, levied by way of fine on Ragoram, Zemindar of Nuddea, in annual Payment...........		25000	0	0	0
Sawbuck or former Rents,.........		14115374	0	13	1

INCREASE MADE IN CONTINGENT ARTICLES OF REVENUE.

Syer Chunacolly or custom, at Moorshedabad......	41586	7	6	2				
Mint at Moorshedabad	52745	8	0	0				
Pergunnah Chowrah......	1000	0	0	0				
Mint at Rajemahal	5566	9	0	0				
Syer-Buckshee-bunder (custom at Houghly)	29989	8	1	3				
					130188	0	8	1
Total Jumma of Bengal, Sicca Rupees...					14245562	1	1	2

N. B.—The above Account is taken from the records, and authenticated by the Canongoes, the particulars of it extend to each Mehal.

No. II.

APPROPRIATION of the foregoing REVENUE;

As it stood in the Bengal year 1135, or E. S. 1728, in the government of Shujah Cawn.

JAGUIRS or establishment for the Royal Officers, according to their different Tenures, for the Maintenance of Troops and Charges;

From which all ordinary Charges of the Province were then defrayed.

The Nazim registered in the Government account at	1070465	2	0	0
The Dewan, Collector-Gen. of the Revenues, ...	146250	0	0	0
Murshud Cooly Cawn, Munsubdar and Naib of Dacca	100145	12	10	0
Jaguire of Khandoran, Buxy of the Empire	225000	0	0	0
Shumshair Cawn, Munsubdar and Foujdar of Sylhett	179166	11	0	0
Munocher Cawn, Musubdar of Rungpore	16666	11	0	0
Syef Cawn	180166	11	0	0
Zubcudder Cawn Munsubdar ...	2500	0	0	0
Shehawmut Ally Cawn	6145	13	0	0
Aliverdy Cawn, afterwards Nazim, as Foujedar of Rajemehal ...	16666	11	0	0
Sheryet Ullah Cawn	7916	11	0	0
Suffer Coolly Cawn	4166	11	0	0
Luff Ally Cawn, Darogha Jeshia, Commissary of Musters for the troops to be kept up by the Jaguirdars ...	1666	11	0	0
Atterrut Hushim Cawn	11995	13	0	0
Cuddur Cawn	2333	5	0	0
Mahomet Ahsin Ullah	12500	0	0	0
Roy Mugal Kishour, Vakeel at Dehly	3645	13	10	0
Hissam Uldeen Cawn	13333	5	0	0
Baker Ally Cawn	4165	11	0	0
Meer Mahomed Hady	833	5	0	0
Mahomed Askerry	5833	5	0	0
Goullaum Houssain	707	3	0	0
Joffindiar Beg	3333	5	0	0
Carried over ...	...	...	...	

No. II.

Appropriation of the Tumar Jumma Revenue continued.

Brought forward				
Gocullaum Houssein Cutwall, ...	2500	0	0	0
Allum Cheind Paiskar, afterwards Royroyan	3750	0	0	0
Jaguir of the Nowarrah or Royal Boats kept up on account of the incursions of the Arracanners, Muggs, &c. at Dacca	778949	14	6	0
Topeconnah, or Royal Artillery kept up at Dacca, ...	359180	14	8	2
Jaguir of Amunet Cawn, Darogha of the Nowarrah, or fleet of Boats ...	8333	5	0	0
	3168318	13	4	2

JAGUIRS of some frontier ZEMINDARS : viz.

Tipperah	25000	0				
Mudjua	11250	0				
Ramsing of Susung ...	8916	10				
Zemindar of Tiliagurry-pass	4583	5				
Sam Sundar, Zemindar of Jessore	781	4				
			50531	3	0	0
Pensions to several people, as per particulars in the Account, ...			42490	15	1	2
Charge of keeping his Majesty's elephants, and for purchasing Syllot Mats, sent annually to Delhy, ...			66136	7	12	3
			3327477	7	8	3
Khalsa Shereefa, or Revenue of the Royal Exchequer			10918084	11	12	0
Sicca Rupees, ...			14245562	1	1	2

N. B.—Bengal, as a Province of the Empire, may have been considered as under a native Government ; and being subject to no invasions at that time except the incursions of the Muggs, Arracanners, or Portuguese, settled at Chittagong, who came merely for plunder, required no other military

establishments than were necessary to repress these incursions, and preserve the peace of the country and subjection of the timid inhabitants: By the best account which can be obtained, it appears, that the standing force of the Emperors in Bengal was only three thousand Cavalry, which Jaffier Cawn represented as unnecessary, and procured its reform. Jaguirs, or assignments of lands, were made for the support of a corps of artillery and fleet of armed boats at Dacca, to defend that part of the provinces from the Arracanners &c., who used to come into the mouths of the Ganges in their boats, and plunder the open country. All the other establishments were provided for by Jaguirs, as particularized in the foregoing account, whose tenures were partly military for the support of troops, and partly civil for the charge of their several offices, and the necessary servants belonging to them. The following was the nature of a Jaguir Grant :—A certain portion of land was assigned to the Jarguirdar either in virtue of his office, called Mushroot, or personal, and for life, called Zaut, to hold on condition of performing certain services expressed in the Sunnud. The Jarguirdars took possession of those lands which were usually the waste, or least improved parts of the Zemindaries from whence they were taken. The Zemindar, whose lands they were, received credit for them in his rents according to their proportion of the general quit-rent, expressed in the *Tumar* and *Tuckseem*, and the Jaguir was registered in the Government-books at the same rate ; but, being improved by the Jaguirdar, usually produced to him much more than the amount of the register, which appeared when they were resumed and collected by Government.

Most of the other Offices, mentioned in a separate List, were supported by established fees.

No. III.

NAMES of the IMPERIAL OFFICERS, with the Duties of their STATIONS.

NAZIM.

For the guard and protection of the country, to order and regulate all matters of Government and policy, and to execute the laws of the Empire.

DEWAN.

Collector-General of the revenues, with authority in all matters appertaining thereto, to have the charge of the treasury, and remittances to Court; to grant sunnuds under his seal, with the approbation of the *Nazim*, to the Zemindars, Jaghirdars, and Aumdars.

DEWAN BEUTAL.

To keep the accounts of all Expenditures made in his Majesty's Account.

BUXY.

To keep all accounts appertaining to the Munsubdars and Jaghirdars of the Province, whether the principal Omrahs or others.

SEWANENEGAR, WACKAYANEGAR, AND HIRCARAH.

To write the accounts of all Transactions to Court, whether respecting the prices of provisions, the state of

No. III.

the country or Ryots, or the conduct of the *Nazim* or other officers.

THE CAUZEY AND MUFTEE.

For the care of religion, and observation of the Mahometan rights and laws.

THE SUDDUR.

To keep the account of the Aumdars, and all charity and free lands.

THE MOHTESAB, OR SUPERINTENDANT OF POLICE.

To superintend weights and measures, and to prevent unlawful games, drinking, and disorder in the markets.

THE CANONGOES.

To keep the accounts of the Jumma, and other ordinances relating to the policy and government of the country.

THE FOUZDARS AND TANNADARS.

Stationed at several posts, to guard and protect the country, under the orders of the *Nazim*. They were appointed to these stations from Court.

No. IV.

A RYOT'S ACCOUNT OF RENT.

ACCOUNT of Rent paid by Netai Mundul, of the Village of Deknypehar, in the Purgunnah of Gowas, belonging to Rajeshahy, in the Bengal year 1182, or 1775-6.

RYOTTY JUMMA	Beg.	Cutta.					
Ground: viz. Boostee, ...	1	2	@ 2 8			2 12 0	
Oud Boostee, ..	... 0	13	... 1 4			0 13 0	
Of different sorts,	... 60	11	... 3 8 per Re.			17 5 0	
Wood, ...	... 1	0	... 0 0			3 2 0	
			Awsil ...			24 0 0	
ABOABS: viz. to the year	Ans.	Crs.					
1144 or 1737, ...	... 5	0	7	per Re.	7 10 5		
Chout, 1158, ...	... 3	6	3	... ...	5 0 0		
Rumneh Khurch, 1159,	1	6	3	... ...	2 0 0		
Nagia deficient, 1160,	... 5	7	2	... ...	8 0 0		
Zemindary charges, 1167, ...	1	18	3	...	1 8 0		
						24 2 5	
							48 2 5
Serf or Batta of Cossim Ally, on the foregoing articles, ...	... 1	1	½	... ...	4 8 4		
Trafet, or increase of 1172, on the rupee of the Awsil, ...				... ...	2 3 0		
Soud Belah, 1173, on Do. ...	1	9	0	... ...	2 3 0		
						8 14 4	
Poulbundy, &c., repairs of dykes, on the foregoing articles, ... @ ...	1	9	0	... ...		5 2 13	
							14 17 0
Nagia Comwuzzen, 1180, on ditto.	... 0	5	0 ...	... ...		0 15 11	
Zebt Mokoofy, 1181,	.. 2	13	1 ...	on the Aw. ...		4 0 0	
Jagadare, 1181, ...	... 1	6	3 ...	on ditto. ...		2 0 0	
						6 15 11	
Comwuzzen, established on all the articles,	... 0	10	0 ...	... ...		2 2 15	
							9 2 6
						Carried over ...	71 5 8

As. Gs. Cs. Cr.

N. B.—Government levied 2 2 2 2 on the Zemindar for this Article.

No IV.

A RYOT'S ACCOUNT—(*continued*).

	Beg.	Cut.	Rate		Amount	Subtotal	Total
Brought over							71 5 8
HARVEST GROUNDS: viz.							
AUGUST Harvest, Beg. Cut.							
Paya Paddy, ...	12	5	@ 4 10 per Beg.		3 7 2 2		
Lintseed, ...	21	5	... 2 10	... ...	3 5 3 0		
Hemp, ...	2	12	... 4 10	... ...	0 12 4 0		
Paya, ...			... 0 5	... ...	0 8 17 2		
						8 1 7 0	
NOVEMBER Harvest, Vetches,	3	2	... 4 10	... ...	0 13 19 0		
Lintseed, ...	6	5	... 2 10	... ...	0 15 13 0		
Mustard seed, ...	2	6	... 4 10	... ...	0 10 7 0		
Paya, ...			... 0 5	... ...	0 2 6 0		
						2 10 5 0	
MARCH Harvest Wheat, Barley, ...	10	1	... 4 10	... ...	2 13 4 2		
Gram and other Vetches ...	16	10	... 2 10	... ...	2 9 3 0		
Arhar ...	5	0	... 6 0	... ...	1 14 0 0		
Payah per Begah, ...			... 5 0	... ...	0 7 18 0		
						7 12 5 2	
Begah's, ...	79	6			Awsil, ...	18 7 17 2	
ABOABS, according to the foregoing particulars, ...						30 11 4 2	
							49 3 2
Total Rent Rolls, ...							120 8 10

No. IV.

STATE OF A RYOT'S JUMMABUNDY IN JESSORE.

AUSIL, or original rent, according to 1178	14	0	0			
Deduction of the Ausil obtained in 1178 by the Ryot, ...	2	0	0			
Balance remaining of the Ausil in 1178, ...				12	0	0

ABOABS, or TAXES, added to and calculated upon the AUSIL.

ABOAB SABUK, or ANCIENT TAXES.

Khunguee Zemindarree, or fee to the Zemindar, of 1 • 12 2 on the rupee of the Ausil, ...	1	3	10			
Beekh, or benevolence, being $\frac{1}{12}$ of the Ausil	1	0	0			
Chanda, another allowance to the Zemindar, being $\frac{1}{48}$ of the whole settlement,	0	4	0			
Serf Batta, or a due on account of Batta, and which is calculated at 3 Annas on the rupee of the Ausil, ...	2	4	0			
Russoom Sessawullee, allowance first granted to Sesawills, who went to enforce the collections; now annexed to the settlement, and is calculated at the rate of 15 Gs. in the rupee Ausil, ...	0	9	0			
Selamy Khanabarree, or a present the Ryot made to his Zemindar when he first erected his house; now included in the Bundabust, at about... ...	0	8	0			
Ban Selammy, or rent, on account of the juice of the Khujoor-tree, at about ...	0	8	0			
Buckaya, or Balance, ...	0	8	0			
			—	6	12	10
Carried over				12	0	0

No. IV.

STATE OF A RYOT'S JUMMABUNDY, &c.

Brought over			12 0 0
ABOAB HAAL, or NEW TAXES, laid on since 1179.			
Chuckla Khurtcha, or charges of the district, calculated at $\frac{1}{24}$ on the Awsil ...	0 8 0		
Kurtunee, or a tax occassioned by the custom of the Zemindar to deduct always something from the amount paid in by the Ryots, calculated at 1A. 5G. in the Rup. Awsil, ...	0 15 0		
Chanda, explained as above, being $\frac{1}{6}$ on the Awsil, ...	2 0 0		
Khurcha, or expences, being $\frac{1}{12}$ on Do.,...	1 0 0		
Beek, explained as above, being at about	0 2 0		
Neem-annee, or ½ Anna on the Rupee Awsil, ...	0 6 0		
Magung, at 15 Gs. in the Rup. Awsil, ...	0 9 0		
Fee Roopea-Doss-Cowerie, on 10 Coweries on Do. Do.	1 10 0		
Jereeb Mowkowfee, or consideration for refraining from measuring the Ryot's lands, may be about	0 4 0		
Khurcha Moffussil, or charges in the country, being $\frac{9}{12}$ on the Rupee Awsil, is ...	9 0 0		
Ajaradarree, or farmer's alllowance $\frac{1}{12}$ on the Awsil....	1 0 0		
Mushukhusee, at about	0 2 0		
Serf Batta, explained as above, at 2½ on the Awsil, ...	1 14 0		
Hringammee—at $\frac{1}{12}$ on the Awsil, ...	1 0 0		
Sessawillee, explained as above, at $\frac{1}{16}$ on the Awsil, ...	0 12 0		
		19 9 10	
			26 6 0
Total, ...			38 6 0

No. V.

JUMMA of the DEWANNY LANDS, on which our FIRST SETTLEMENT was made.

I. The AUSIL, or original Ground-Rent.

II. ABOABS by Aliverdy Cawn and Seraja ul Dowlah.

III. KIFFYET, or Profit, added by Cossim Ally Cawn.

I. AUSIL,

Or original Rent, with the ancient Appropriations of it.

Khalissa Shereefa, or Revenue of his Majesty's Exchequer to be remitted to Delhy, ...	6798386	9	11	3
JAGUIRS of the Circar, provision for the *Nazim and Munsubdars*, ...	25180069	14	11	2
JAGUIR of the *Buxey* of the Empire, ...	115091	2	0	1
MUSHROOT DEWANNY.				
JAGUIR, or provision for the Dewan, ...	457636	2	0	1
MUSHROOT TANNAJAUT.				
Provision for the Foujedars and Tannaders, or Officers stationed in different parts of the country, to preserve the peace, ...	248823	2	15	3
Rupees, ...	101380006	14	19	2

II. ABOAB,

Or Taxes added to the Awsil Jumma, or original Ground-Rent.

KHASNEVEESY, sundry separate articles of collection, from which the *Nuzzers* sent to his Majesty, and the price of rare productions of Bengal

No. V.

JUMMA OF THE DEWANNY LANDS, &c.

ARTICLE I. brought forward,... ...	10138006	14	19	2
sent to court were defrayed, afterwards consolidated into a Tax, and added to the Jumma, Sec. Rup. ...	222233	4	6	3
CHOUT, levied by Aliverdy Cawn on occasion of the tribute given to the Mahrattas, at the rate 2 An. 2 Gs. 2 Cs. 2 Crs. per Rupee, on the Khalsa Mehals, ...	1105513	8	17	2
NUZZERANAH OR MUNSOOR.				
GUNGE, levied by Seraja ul Dowlah to build the palace of Keerajiel, near Munsoor Gunge, at Moorshedabad,	370025	12	9	1
FIL KANEH.				
Collection for the support of the Nazim's elephants, ...	210938	1	10	0
ABOAB FOUJEDARRY.				
Dues formerly paid by the Zemindars to the Foujedars, struck off and consolidated with the Jumma, ...	605468	1	5	3
CHUNAM.				
Tax for supplying the Nazim's Buildings with this article, chiefly levied by Seraja ul Dowlah	151815	3	14	3
CHOKE CHANDY.				
A partial tax on the Hauts, or markets, at Moorshedabad, ...	3560	15	5	2
ESTABLISHED NUZZERANNAH.				
Given by the Zemindar to the Nazim, now consolidated with the Jumma,...	441977	12	3	0
Carried over, ..	...			...

No. V.

Jumma of the Dewanny Lands, &c.

ARTICLE I. brought over, ... 10138006 14 19 2

ZER MUTHOTE.

A collection chiefly made for the expence of the Khalsa's servants, ...	101416	1	6	0

HESHT GOR.

Bringing marble from the Ruins of Gor,—a partial tax	8000	0	0	0

SERF, or BATTA.

Added by Cossim Ally Cawn, ordered $\frac{1}{12}$ an. on the collections, ...	453488	1	6	1

3674436 14 4 3

III. KIFFYET, or PROFIT of the HUSTABOOD.

This article arises chiefly from Cossim Ally's having abolished the ancient mode of collecting on the *Jumma*, and sending his own Officers to take the intire produce of the Rents, which is called *collecting on the Hustabood*, or actual valuation, ...	4847277	1	13	1
TOTAL JUMMA, according to the articles brought on at different periods, to the Bengal year 1172, or 1765-6, when the Dewanny was ceded to the Company......... Sic. Rup.	18659720	14	14	2
N.B. The settlement proposed by the Committee for 1183, or 1776-7, is for a net revenue of	17773775	1	5	1
The collections now made are nearly the amount of the first and second articles, Awsil and Aboab, being ...	13812443	13	4	1

No. V.

STATE OF THE BUNDIBUST.

As formed for the Bengal years 1172 and 1173, or from April, 1765, to April, 1767.

JUMMA, according to the established articles as above,— ...	18659721	6	14	2
Deficient, chiefly in the article of KIFFYET, or Profit, therefore allowed as a reduction on making the settlement,...	2581456	11	3	0
SETTLEMENT of 1172. Sicca Rupees,	16078264	11	11	2
Increase, or addition, made in the following year, 1173, ...	1141636	10	12	2
	17219901	6	4	0
Deduction allowed in some places, ...	83121	1	2	2
SETTLEMENT of 1173. Sicca Rupees,	17136780	5	1	2

N. B. The provinces of Burdwan, Chittgong, and Midnapore, (which is a part of Orissa,) being ceded by Cossim Ally on his accession to the Nizamut, no Hustabood was made of them at the Khalsa.

No. VI

List of Manufactures formerly exported from Bengal, to Bombay, Surat, the Coast of Malabar, &c.

Now either made there or brought from other Places.

RAW SILK.

From the increased price of this article in Bengal, and all the prime assortments being taken for the Company's investment, they have been induced to send to China for it, and employ China Raw-Silk in most of their manufactures, though not so well suited to them as Bengal.

Choppa and Moomee Sarries being increased in their price from seventy and eighty Rupees per Corge, to one hundred

and fifteen, and one hundred and twenty, and the manufacture being debased fifteen or twenty per cent. will not now answer, and they have substituted a manufacture of their own, called Lahy Sarry, for them.

Romals, Sistermanny, and Bandannas, now made at Surat.

A variety of the *Sarry* kind, of which the consumption was formerly very considerable, are totally lost, and many of those goods are manufactured on the other side of India to great perfection.

Mookta and *Mugga Sarries* are now manufactured on the other side of India, as cheap and as good as those formerly exported from hence; very large quantities of those goods were annually exported.

Dooreas, Mulmuls, Baftaes, Hummums, Gurrahs and other white goods, are now manufactured at Baroche, and in many parts of the Guzerat kingdom, superior in quality to what are now produced in Bengal, but dear. As those manufactures improve, they bid fair to supply both Gulphs with such goods as have hitherto been only produced at Dacca.

Cottanes, Mushroas, Elatches, once made a considerable branch of commerce to Madrass, Malabar, and Bombay. Very few at present are exported, owing to their being advanced forty or fifty per cent. in price, and become of an inferior quality. Those goods are now made about Surat, Baroche, &c. with great success.

The piece-good trade of Bengal has been ruined by the badness of the manufacture and extravagant price, and it is very probable that, in white goods, the other side of India may make great strides, as cotton comes into the hands of their manufacturers near one hundred per cent. cheaper than in Bengal.

Many more articles might be mentioned which were formerly exported from Bengal, but now discontinued.

No. VII.

Extract of a Letter from Mr. Becher to the President, dated M. 24, 1769.

"It must give pain to an Englishman to have reason to think, "that since the accession of the Company to the Duannee, the "condition of the people of this country has been worse than it "was before; and yet, I am afraid the fact is undoubted, and I "believe has proceeded from the following causes. The mode "of providing the Company's investment; the exportation of "Specie, instead of importing large sums annually; the strict- "ness that has been observed in the collections; the endea- "vours of all concerned to gain credit by an increase of "Revenue during the time of their being in station, without "sufficiently attending to what future consequences might be "expected from such a measure; the errors that subsist in "the manner of making the collections, particularly by the "employment of Aumils. These appear to me the principal "causes why this fine country, which flourished under the most "despotic and arbitrary government, is verging towards its ruin, "while the English have really so great a share in the adminis- "tration.

"On the subject of the Company's investment, I have been "explicit to you in my letter of the 7th instant.

"The inconveniencies, arising from want of Specie, have "been so fully explained by the Committee and yourself in "your letters to the Court of Directors, that there is no oc- "casion for my adding to what has been wrote on that subject.

"The strictness, with which the collections have been kept "up, and the destructive method of employing Aumils, I "shall now give my sentiments on, as fully as I am able, and "then proceed to point out the remedies that appear to me neces- "sary and practicable in the present situation of affairs.

"In Alliverdy Cawn's time, the amount of the Revenues "paid into the Treasury was much less than what comes in at "present; but then the Zemindars, Shroffs, Merchants, &c. "were rich, and would at any time, when an emergency required "it, supply the Nabob with a large sum, which they frequently "did; particularly when he was at war with the Maharattas. "The custom then was to settle a Malguzzary with the different "Zemindars on moderate terms: the Nabob abided by his "agreement. The Zemindars had a natural interest in their "districts, and gave proper encouragement to their Ryots; "when necessary, would wait for their rents, and borrow money "to pay their own Mulguzzary punctually. There were in all "the districts Shroffs, ready to lend money to the Zemindars "when required, and even to the Ryots; which enabled many "to cultivate their grounds, which otherwise they could not "have done. This mode of collection, and a free trade, which "was carried on in such a manner that the balance proved "greatly in its favour, made this country flourish, even "under an arbitrary Government, and at a time when a large "tract of it was for years together annually invaded by the "Maharattas, who burnt and destroyed all they could come at, "the poor inhabitants flying for shelter to the principal cities, "European factories, &c. The swelling of the rivers at the "approach of the rains always obliged the Maharattas to retire, "and the inhabitants were again secure till January; then, "having encouragement, set immediately to work, and endea-"voured to get their crops in, and sent to market before the time "returned for the apprehended invasion; in so much that, even "under such circumstances, the country was in a flourishing "state, and the Zemindars, &c. able to pay the Nabob his "requisition, (on account of his extraordinary expence in "keeping so large an army to oppose the Maharattas,) the

"enormous sum of one Crore at one time, and fifty Lacks at "another, besides paying the Malguzzary. I mention this, "only with a view of shewing what this fine country is capable "of, under proper management.

"When the English received the grant of the Duannee, "their first consideration seems to have been their raising as "large sums from the country as could be collected, to answer "the pressing demand from home, and to defray the large "expences here. The Zemindars not being able or willing "to pay the sums required, Aumils have been sent into "most of the districts. The Aumils on their appointment, agree "with the ministers to pay a fixed sum for the districts they "are to go to; and the man that has offered most has generally "been preferred. What a destructive system is this for the "poor inhabitants? The Aumils have no connection or "natural interest in the welfare of the country, where they "make the collections, nor have they any certainty of holding "their places beyond the year: the best recommendation "they can have, is to pay up their *Kistbundees* punctually; "to which purpose they fail not to rack the country *where they* "*make the collections*, whenever they find they cannot other-'wise pay their Kists, and secure a handsome sum for "themselves. Uncertain in their office, and without oppor-"tunity of acquiring money after their dismission, can it be "doubted that the future welfare of the country is not an "object with them, nor is it to be expected in human nature. "These Aumils also have had no check on them during the "time of their employment: they appoint those that act "under them, so that during the time of the years' collection "their power is absolute. There is no fixed Hustabood, by "which they are to collect, nor any likelihood of complaint, "till the poor Ryot is really drove to necessity, by having more

"demanded of him than he can possibly pay. *Much these "poor wretches will bear, rather than quit their habitations to "come here to complain*, especially when it is considered that "it must always be attended with loss of time, risk of obtaining "redress, and a certainty of being very ill used, should the "Aumil's influence be sufficient to prevent the poor man's "obtaining justice, or even access to those able to grant it "to him. On this destructive plan, and with a continual "demand for more Revenue, have the collections been made "ever since the English have been in possession of the "Duannee. Many other errors might be taken notice of, but "I am afraid of tiring your patience; and I hope what I have "represented will convince you of the necessity of alterations "in the plan of collecting the Revenues, as well as that of "providing the Company's investment, &c. You will observe, "Sir, the Bundibust, settled every season, has exceeded the "collections by many lacks; and that of what remained, as "a balance, very little has ever been recovered, so that in "reality the settlement is merely chimerical; I would refer "it to your consideration, whether it would not be better to "settle the Bundibust at a lower rate, equal to what has been "paid into the Treasury in any one season, since we have "been in possession of the Duannee. Such a settlement would, "I apprehend, enable us to make an abatement for the relief "of the inhabitants in some particular tax which bears hard "on them; and at the same time, by proper checks and "constant attention to the conduct of those employed in "making the collections, to prevent their frauds, I am of "opinion, the Company would receive a larger real income "from this country, than they have hitherto done, at the same "time that the country would flourish."

No VIII.

Extract of a Letter from Samuel Middleton, Esq., to the Governor-General and Council, dated February 5, 1775.

"It is too melancholy a truth, that the whole country "suffered a very dreadful depopulation at the time of the "famine, and that the present thinness of the inhabitants "manifests very clearly, that the effects of that calamity "still remain."

"Had the proper measures been pursued after that event, "probably the effects of it might by this time have been "felt in a much less considerable degree; but too much regard "having been then and thereafter paid to the realizing as "considerable a present Revenue as possible, those effects "have of course continued aggravating."

"When a very considerable portion, supposed even a "third of the whole inhabitants, had perished, the remaining "two thirds were obliged to pay for the lands now left without "cultivators."

"The country has languished ever since, and the evil "continues enhancing every day.

"The settlement made of the Rajeshahi province was "unavoidably arbitrary. They were obliged to have recourse "to the settlements of former years, and did not take "into consideration, that those settlements were merely "nominal.

"The first remedy, without the adoption of which all "other measures will be fruitless, is a universal remission of "some considerable portion of the Revenue throughout the "provinces; such remission should have been made imme-"diately on the famine. Its not taking place then has made "it more and more necessary every day and the longer it is

"delayed the more ruinous the consequences must be to this "country and its Revenues.

"I would also recommend the leaving the lands, whenever "it can possibly be done with security to Government, in the "Zemindars' hands, in preference to indifferent Izardars, "although the latter may bid more for the farms."

February 10th, 1775.

Extract of a Letter from Mr. Dacres to the Governor-General and Council.

"To grant a remission in the rents is a measure, which "I have to recommend, to remedy the general decline of "the Revenue.

MAHOMEDSHY.

"I believe the amount of the settlement exceeds the "ability of the district; and if the farmer was not a re-"sponsible man, would, I apprehend, fall greatly in arrears. "The common distresses attendant on the famine, are again "to be quoted as the cause of its decay.

NUDDEA.

"Of that I am necessitated to give a still more unfavour-"able account, than of any yet mentioned.

"The apparent decline of the Revenue, in general, is to "be attributed to many causes; the first, and most material "is the havock which the famine made amongst the inhabit-"ants, and which was consequently attended with a decrease "in the cultivation. The lands have been taken in farm "at a rent exceeding their ability. The farmers, to fulfil "their engagements, have realized from the husbandman a

"larger rent than he has been able to afford; under this "hardship, to forsake his profession and his country has been "the easiest and speediest means of relief.

"To remedy these evils, and to restore the country to a "flourishing state, there is but one effectual method: grant the "Ryots a total remission of the taxes which have been "accumulating on their payments for these last fifteen or "twenty years past; let a settlement be then made with the "Zemindars, fixing the rent to perpetuity, and trust to a sale "of their property as a security for their payments."

Extract of a Letter from Mr. George Vansittart, to the Governor-General and Council, dated January 20th, 1775.

"I attribute the Collections falling short of the settlement, to "the settlement having, in some places, been overrated, and in "almost every place fixed as high as could be afforded in "a favourable season; so that every extraordinary accident "unavoidably occasioned deductions or balances.

"This, I regard as the general cause throughout the Bengal "province. I apprehend there is no immediate remedy, no "possibility of realizing the settlement, unless by reducing it to "the actual value of the lands.

BURDWAN.

"The five years settlement of Burdwan could not have been "realized, even if the seasons had been constantly favourable.

MIDNAPORE.

"The settlement of Midnapore, although the increase has been very heavy, may, I think, be realized if the seasons be

"favourable; but every extraordinary accident must occasion "deficiencies.

BEERBOOM.

"The Beerboom settlement was overrated, and could not "have been realized in the most favourable seasons.

BISHUNPORE.

"The Bishunpore settlement was also over-rated, but not "very much. The farmers relinquished at the beginning of "this year.

PATCHAET.

"Patchaet was as much overrated as Beerboom. No one "I believe, will assert that Bengal is in as flourishing a state at "present as in the year 1757, when first we acquired an "influence. Its decline arises from the decay of commerce, "the drain of specie, and the loss of inhabitants.

"The reduction of the Ryots rents to the standard of what "they paid twenty years ago, and the letting out the country "on fixed and easy leases for life, would probably be very "useful."

Mr. Barwell, speaking of the over-valuation of Patchaet and Bishunpore, observes that this has been an extensive evil; and he flatters himself that the error of past times, grounded on a desire to obtain *the highest possible Revenue*, will not be preserved in the present; since we have the experience of others to regulate us, and to prevent our falling into the same mistakes. He says that, in almost all the divisions of Bengal, the lands were over-valued, and many of the renters ruined.

No. IX.

ESTIMATE.

Services to be provided for.

1. Army, as per establishment, ...	6764264 0 0		
Contingencies and stores, ...	2665000 0 0		
Revenue Commission to the Field Officers, ...	93651 0 0		
		9522915 0 0	
2. Fortifications and repairs, ...		1000000 0 0	
3. Investment and all commercial establishments, ...		9280000 0 0	
4. Marine, ...		335880 0 0	
5. Remittances to the other Presidencies, ...		2000000 0 0	
6. Civil Establishment : viz.			
1. General department, ...	1255833 10 0		
2. Court of Judicature, ...	362000 0 0		
3. Revenue department, ...	3337425 14 0		
		4955259 8 0	
7. Lord Clive's Jaghire, ...		258631 0 0	
		27352685 8 0	
Unappropriated Surplus, ...		3711547 6 0	
		31064232 14 0	

No. IX.

Ways and Means.

Territorial Revenues : viz.						
Duanny lands, ...	13821757	0	0			
Ceded lands, ...	5887932	0	0			
Suba Bahar, ...	4303279	0	0			
	24012968	0	0			
Deduct a general remission of ten per cent., ...	2401296	0	0			
Sicca Rupees,...	21611672	0	0			
Batta, 16 per cent.	3457867	8	0			
				25069539	8	0
2. Tribute from Raja Cheyt Sing, ...	2266180	0	0			
Deduct 2 per cent. for remitting ...	45323	10	0			
Sicca Rupees,...	2220856	6	0			
Batta, 16 per cent.	355337	0	0			
				2576193	6	0
3. Duties on Opium, ...	180000	0	0			
Batta, 16 per cent.	28800	0	0			
				208800	0	0
4. Calcutta Customs, ...				411200	0	0
5. Bills on Europe, ...				1680000	0	0
6. Europe cargoes, ...				800000	0	0
7. Mint duties, ...				18500	0	0
8. Captains and Officers certificates, ...				300000	0	0
Current Rupees, ...				31064232	14	0

No. X.

REMARKS on the ESTIMATE.

Services to be provided for.

I. ARMY.

This sum is the amount of General Clavering's estimate, entered on the Consultations of 13th March, 1775, which provides for the whole pay and allowances of the army at present kept up, with every established contingent expence, and supposes one brigade to be constantly maintained on the war establishment.

In addition to the ample provision made for the established pay and allowances of the army, I allow 2665000 rupees for military stores, and all extraordinary unforeseen expences. From the whole charge for the army, I should have a right to deduct the pay of one brigade borne by the Nabob of Oude, amounting to 3120000 rupees per annum, and the annual saving of the fixed pay and allowances of officers, lately appointed to his service, amounting to 108131 current rupees. There is no likelihood that either they or the brigade will be withdrawn from thence for many years. The saving on these articles, which ought to remain in the Treasury, and be a resource against emergencies, is very great, and strictly I might take credit for it; but I mean to make the estimate so liberal as to obviate all cavils or objections.

The estimate for 1775, formed by the Accountants General, allows but eighty-two lacks for the same services, for which the present estimate allows 9429264. This sum ought greatly to exceed the real expence. If it is not equal to it, the overcharge must be attributed to such gross and extravagant abuse as no government ought to submit to.

II. FORTIFICATIONS.

The exact sum limited by the Company for this service and all repairs, reckoning the current Rupee at two shillings.

III. INVESTMENT, &c.

This sum supposes the provision of cargoes for six ships at fourteen lacks and a half of current Rupees per ship, and of five lacks eighty thousand Rupees for all expences of factories and other commercial charges.

N. B.—The Company's general allowances of house rent and salaries to the different ranks of their servants (except those of the members of the Board of Trade) are provided for under the head of the General Department. The Accountant's estimate proposes but eighty lacks of current Rupees for the investment. The Company will judge whether the sum of 9280000, now allowed for all charges on this head, would not, if fairly applied, produce them as great an investment, as it would be prudent to demand or reasonable to expect, consistently with the welfare of the country, on which the permanent duration of this great tribute must depend.

IV. MARINE.

This sum is the average of the estimated expence of the Marine for the ensuing ten years. It is formed by the Marine paymaster, and is very liberal.

V. REMITTANCES to the other PRESIDENCIES.

The extraction of twenty lacks of Rupees per annum, added to the sums constantly sent to Europe, is a drain on these provinces which they are by no means able to bear. The allowance therefore on this head must, in my opinion, be reduced.

VI. CIVIL ESTABLISHMENT.

The three sums which compose the total for this service, are taken from the actual expence, estimated by the proper officers in each department. The real charge in the Revenue Department will soon be reduced considerably below the sum allowed for it. Juggusseet's pension of 121800 current Rupees will be paid off in April 1777, therefore strictly ought not to be a charge in my estimate. Atteram Odowla is very old, and Roah ul dein Hussein Cawn very infirm. Their pensions, therefore, amounting to 156888 current Rupees may be expected to fall in a few years. This shews a certainty of increasing resources, and is so much in favour of the present estimate.

VII. LORD CLIVE'S JAGHIRE.

The amount of this article will be a saving at the end of the term for which it is granted, and increases the available surplus in the Treasury.

WAYS and MEANS.

I. TERRITORIAL REVENUE.

The amount in each article is the average of the three last years net receipts into the Khalsa (ending in April 1775) including the Government customs and salt-duties, which last will of course increase when the trade shall be laid open. From the total I deduct a general remission of ten per cent. as a relief to the people; and on this I rest the saving of the country. The distribution will depend on the respective circumstances of each district. The great surplus, still remaining, leaves no pretence for not granting it. The salary of the

Royroyan and officers of the Khalsa, together with the expences of the several Revenue-Officers at the presidency, are charged and provided for under the head of the Revenue department in the civil establishment. The net receipts into the Khalsa, on which this estimate is founded, are exclusive of the payment of charges of collections in the districts, salaries to the Provincial Councils, &c. As these charges will be rather diminished by the present plan, I conceive the amount of the establishment now existing will be an ample provision for them. This of course, when regulated, must be added to the assessment on each district, as it is at present.

II. TRIBUTE FROM RAJA CHEIT SING.

The allowance of two per cent. being made for the expence of remittance, the remainder will come net into the Treasury.

III. DUTIES ON OPIUM.

I calculate the whole quantity of opium, on which duties are to be collected, at no more than three thousand chests of two Maunds each, at the rate of thirty Rupees per Maund. The present contractors have engaged to deliver three thousand nine hundred and eighty chests, and when the trade is laid open it is probable the produce will increase.

IV. CALCUTTA CUSTOMS.

A medium of the three last years' net receipts, all charges deducted.

V. BILLS ON EUROPE.

This is the sum to which the Court of Directors have limited this Presidency for the two last years.

CARGOES FROM EUROPE.

This is rather less than the usual amount of the annual produce. The demand for European commodities, particularly coarse cloth, is likely to increase.

VII. MINT DUTIES.

The same sum, for which credit is taken by the Accountants in their estimate.

VIII. CERTIFICATES.

This is calculated at the rate of 5000 £ sterling for each ship.

With regard to the unappropriated surplus, amounting to 37,990,43 15. I need only observe that it promises to be an increasing fund, and that of itself it constitutes as great a resource against unforeseen emergencies as any state need or ought to reserve for that purpose. Far from endeavouring to increase this fund, I conceive that, when one year's clear amount of it shall be realized in the Treasury, a proportionate remission should in future be made in the collections, otherwise the accumulating surplus would by degrees absorb all the circulating specie of the country.

SECOND PART.

REVENUE DEPARTMENT,—November 1, 1776.

GOVERNOR-GENERAL.

In whatever manner it may be hereafter determined to form the new settlement of the provinces, after the expiration of the present leases, it will be equally necessary to be previously furnished with accurate states of the real value of the lands, as the grounds on which it is to be constructed. To obtain these will be the work of much official knowledge, some management, and unremitted labour, in compiling and collating the accounts of the past collections, in digesting the materials, which may be furnished by the Provincial Councils and Dewans, in issuing orders for special accounts and other materials of information, and in deputing native officers on occasional investigations.

It is impossible for the Board to conduct a business of such detail; neither can it be left wholly to the Provincial Councils. It requires uniformity in the design, authority in the execution, and an extraordinary share of responsibility to animate the zeal of those, who are entrusted with the charge of it.

I therefore propose that a temporary office be constituted to execute this business, under the conduct of one or of two covenanted servants of the Company, assisted by a Dewan, and other officers, either selected from the officers of the Khalsa, or occasionally chosen for special commissions, that, for the sake of dispatch, all orders issued from the office for the

execution of such particular services, as shall have received the general sanction of the Board, be written in the name of the Governor-General, and the controul of it be committed to his immediate charge.

Besides the immediate duty of this office, which I have before described, and which I suppose to be indispensably necessary and essential to the formation of an equal settlement, many other points of inquiry will be also useful to secure to the Ryots the perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions. This is not to be done by proclamations and edicts, nor by indulgencies to the Zemindars and farmers. The former will not be obeyed, unless inforced by regulations so framed as to produce their own effect without requiring the hand of Government to interpose its support; and the latter, though it may feed the luxury of the Zemindars, or the rapacity of the farmers, will prove no relief to the cultivator, whose welfare ought to be the immediate and primary care of Government.

The design of establishing new Pottahs for the Ryots, the failure of which has been often objected to, as a reproach on the late administration, has been tried with equal ill success by the present in their late settlement of Burdwan, when, notwithstanding the solemn engagement of the Zemindar and the peremptory injunctions of Government, not a Pottah has yet been granted (if my information is true, and it may be easily proved) nor will be granted, of a different tenure from those which have been customary for some years past, unless more regular means are taken to produce them. Future effects may be concluded from such simple causes without the spirit of prophecy. It is the interest of the Zemindar to exact the greatest rent he can from the Ryots, and it is as much against his interest to fix the deeds by which the Ryots hold their

lands, and pay their rents, to certain bounds and defences against his own authority.

The foundation of such a work must be laid by Government itself. All that I would here propose is, to collect the materials for it by obtaining copies of the present Pottahs, and of the Nerricbundee, or rates of land, by which they are regulated in each district, and every other information, which may throw a light on this subject, and enable the Board hereafter to establish a more permanent and regular mode of taxation.

REVENUE DEPARTMENT, November 5, 1776.

MR. FRANCIS.

I have considered the Governor-General's proposal for the institution of a new office in the Revenue department, (for the purposes therein described) with the strictest attention, and with every disposition, which the Governor himself could wish to impress upon me, to co-operate with him in the plan and execution of the ensuing settlement. I deem it my duty, in the first instance, to deliver my sentiments freely on every measure, which has relation to this important subject; in the next, to assist even in the conduct of arrangements, which I may not approve, and to promote their success, when once they are resolved on. In this respect my conduct, after a resolution taken, will not be affected by the opinion I may express in the previous debate. The Governor has been long acquainted with my general opinion on the subject of a permanent settlement, and, I persuade myself, will not attribute my disapprobation of the proposal now before me, to any other motives, but those which I profess.

If nothing else were in question, but the institution of a temporary office for the dispatch of a voluminous and intricate business, to collect and methodise confused materials, and to make inquiries or to issue orders purely of detail in the name of the Governor, under the general sanction of the Board, I should yield to it without difficulty, whether convinced or not of the utility of the institution. The person, on whom the principal share of responsibility will fall, ought to be assisted in that way, in which he may chiefly think he wants assistance.

My objections go to the avowed or implied principles of the plan, in the formation of which the new office is to be employed. I collect the principles of the Governor's plan from the inquiries he intends to make. The nature of the information he proposes to obtain, suggests to me the only purpose, to which it can be applied. It is possible however, that I may be mistaken in both instances.

FIRST PROPOSED OBJECT.

To be previously furnished with accurate states of the value of the lands, and these to be obtained from the accounts of the past collections, from materials furnished by the Provincial Councils, from special accounts and other materials of information, and by deputing native officers on occasional investigations.

I would first ask, what is the purpose of this accurate valuation of the lands. Is it meant to exact from the people the utmost revenue they can possibly pay? or shall we content ourselves, once for all, with such a revenue, as the services of Government, constituted as it is at present, indispensibly require?

If the first was a just or attainable object, it ought to have been effected by the Committee of Circuit's Settlement. The lands were let to the highest bidders without any other con-

sideration, for the avowed purpose of ascertaining the utmost revenue; which Government could obtain from them.* The actual collections, made on this plan, ought therefore to be admitted as the test of what the country, upon the whole, will pay. In this sense, I am convinced it will prove too much; because no fair conclusion can be drawn from a temporary rack-rent to a permanent revenue.

If, at this time, any more particular informations are necessary, I wish to know of what nature they are, and from what sources they are to be procured. Will the farmers, or any of their agents, furnish us with accounts of their actual collections; that is, will they make us acquainted with their profits, merely because we ask them? especially after all of them have applied for remissions, and many have obtained them? Hitherto their communications to Government exhibit nothing but loss, deficiency, balances, and the necessity of remissions. If they give us *any* Mofussul accounts whatever, we may be assured that such accounts will be falsified.

Neither can we expect more credible information from the Zemindars, whom we have dispossessed of the management of their lands, and removed from any concern in the collections; or whom we have reduced to the condition of farmers, and of course have obliged to act upon the same principles. These are the very last people, from whom, in their present circumstances, we have any right to expect assistance. A system of taxation, which avowedly aims, or is supposed to aim at raising the greatest possible revenue, is in its nature hostile to every species of private property, and tends to make every proprietor an enemy to government. To such a system the people of this

* "Mr Hastings and Mr. Barwell, in their joint Minute of April 22, 1775, expressly say, that *the ascertaining the value of the several districts has been sufficiently accomplished.*"

country have nothing to oppose, but a concealment of whatever means or fortune they have left.* This is their only and last defence; and this, it is supposed, will be given up without difficulty, upon the first attempt of Government to penetrate through it.

But perhaps it is meant to obtain the proposed accounts from the Ryots themselves. In that case, some millions of the lowest order of people are to be separately asked, what each of them has paid, in any given period, to the farmer or collector immediately above him; and Government must not only confide in the truth of his answer, but in the exactness of the report of it. Now I apprehend, it is not the interest of the Ryot to speak the truth in any case, in answer to such an inquiry. If he supposes it made for the purpose of giving him relief, he will exaggerate his distresses, and the oppression he labours under. But as his experience is not likely to suggest that idea to him, and as diffidence, distrust in Government, and fear of *any* alteration is the first principle of action with the natives of all ranks,† he will probably suspect, that the inquiry is not made for his benefit; but either with a view to load him with new taxes, or to continue him at the utmost rate he has ever paid. In this case, he will sink the amount of his actual payments, lest what he is able to pay in future should be determined by what he has paid heretofore.

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* "Precautions, par lesquelles tous les sujets en general tendent à se "montrer pauvres, et á se faire un bouclier de leur misere." *Mirabeau. Th. de l' Impot. p. 108.*

* Precautions, by means of which the subjects in general try to make themselves out poor, and to make a shield of their destitution.—Ed.

† "I have the authority of Mr. Hastings and Mr. Barwell strongly in support of this assertion." *See their joint plan of April, 1775, paragraph 17.*

Let it be supposed nevertheless that, by some means or other, all difficulties are overcome, and that we are in possession of exact copies of the accounts of the Mofussul collections. I then wish the Board to consider, what an enormous mass of loose, confused, and intricate Bengally accounts will be thrown upon our hands, out of which two of the Company's covenanted servants, with the assistance of a few native officers, are to draw a clear distinct abstract of the actual collections of every village in the three provinces. All this must be done some time before April next; and Government is to be so well assured of the accuracy of the account, that we may safely make it the foundation of our settlement. The complex idea, which the whole operation gives me, is a union of confusion and impossibility, through which I am confident no human penetration can find its way.

In considering the object of the proposed accurate valuation of the lands, supposing it attainable, it appears to me that it would be useless, except for the single purpose of levying the greatest possible revenue. The valuation itself could only be true at one given point of time. The proportionate value of lands fluctuates in all countries, according to the immediate industry or ability of the owners. In this country more particularly, it depends on accidents of drought, inundation, or favourable season, of which no general calculation can be formed. But this object, I hope and believe, is not in contemplation. An attempt to annihilate all intermediate profits between the Ryot and the Government, if it were just and reasonable in itself, I am confident would never succeed, though it would be productive of mischief in many other senses. Oppression would still exact, and fraud pervert from the receipts of Government, those profits which we might endeavour to abolish; but, in that case, instead of

supporting the natural and lawful proprietors of the soil, they would sink with agents, collectors, and farmers; a race of men, "who have no bowels for the contributors who are not their subjects, and whose universal bankruptcy, if it should happen the day after the farm is expired, would not much affect their interest." The idea itself supposes the extinction of those successive ranks of subordination in society, through which the operations of Government descend, by regular and easy gradations, from the summit to the base. When the simple and natural channels of authority are quitted or discomposed, the state itself loses that shape and proportion, which constitute its strength, and qualify it for duration.*

What then is the present object of Government? We know the amount of our expences; and we know in general what the country can pay. We also know that in general it has been much over-rated. Our Provincial Councils are able to inform us, what particular districts have been favoured or oppressed, in what parts the collections have been realized without difficulty, and what districts indispensibly require relief. Our constant experience tells us that, upon the whole, there ought to be a remission. I admit that an assessment, formed on these grounds, may not be perfectly accurate or equal; but this inconvenience, whatever it may be, is neither capable of a remedy, nor does it deserve to be regarded. The inequalities of an assessment, in itself not excessive and intolerable, will soon level of themselves, provided all parties know with certainty the utmost they are to pay, and are assured that they shall not be exposed to an arbitrary increase of demands on

* The most stable foundation of legal and rational Government is a due subordination of rank, and a gradual scale of authority; and tyranny also itself is most surely supported by a regular increase of despotism, rising from the slave to the Sultan. *Blackstone*, IV. 104.

future improvements.* Without a fixed Jumma, I affirm that no other measures whatsoever can save the country. A conquered province, especially at such a distance from the seat of empire, can have no other possible security against the ministers and representatives of the governing power.†

I am sensible that my opinion, on this or any other great political question, is no authority. I desire therefore to support it by those of men already in possession of the public respect and esteem. I fear no condemnation, which may involve me with Dr. Smith, Sir James Stewart, and Montesquieu.

"It is no easy matter to frame the valuation of all the "property of a country: and it is a scheme I should be "very far from proposing, unless the spirit of a nation "took such a turn, as to wish it. But where a determinate "sum has been in use to be levied upon a certain district, it "does not appear so difficult to make a proportional distribution

* "Par cet arrangement on evite les estimations des biens ; estimation qui ne pourroit être qù' infidelle et passagere ; cest à dire, toujours aussi variable que les baux, selon les differents états de dépérissment ou d'accroissment de l' agriculture." *Mirabeau*, 220.

** By means of this arrangement, the valuation of property is avoided—valuation which could only be incorrect and temporary ; that is to say, always varying with the terms of the leases and dependent on the different periods of decay or growth in agriculture.—Ed.

†"Que la repartition générale pour les lieux, une fois faite, le fût à demeure, et sans craindre de retour ni de nouveaux supplements, à fin que chaque province en particulier pût voir à part le bloc qu'elle a à ronger, le brandon qu'elle a à eteindre."

"Le tout à demeure, á fin que personne n'eut desormais à craindre de travailler en vain, et peutêtre á son propre dommage, si son labeur ne servoit qu'á lui faire porter un jour la portion d'autrui." *Mirabeau*, 224.

† The general assessment of land once made should be permanent without fear of changes or of new additions, in order that each province in particular might see separately the stocks it has to consume, the firebrand it has to extinguish.

Every thing should be permanent, in order that no one might henceforth fear of working in vain, or perhaps to his own loss, if his labour only served to make him bear one day the burden of another.—Ed.

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"of it according to equity, and to adhere for the future to that "distribution, considering it as a *proportional* valuation, if not "a *real* one. This is done every year, and without it no such "tax could be raised. But, when annual distributions are made, "discontents constantly arise; and the pretended equality thereby "observed, produces worse effects than the inequalities, which "would follow from the other scheme; because the change in "the relative value of possessions would then be chiefly owing "to the industry of every proprietor in improving his lot." *Vide Sir James Stewart, Pol. Œcon. Vol. II. p. 563.*

"A fluctuating annual valuation, which is the case in France, "produces numberless inconveniencies: and upon the whole, "they are far greater than those, which it is intended to avoid.

"I agree that the same land may be worth more one year "than another; but it is impossible, by a fluctuating valuation, "to ascertain that difference over a whole country, to the "satisfaction of every one; and although, by fixing it at one "rate upon every possession, inequalities must take place, yet "fixing it from rising in proportion to improvement, will prove "an encouragement to industry, which will greatly over-balance "such an inequality. Every one then will be in the way of "acquiring an addition to his income, free of land tax; and, if "this be thought too great an encouragement to improvement, "let the regulation be only fixed for a determinate time, "suppose a century. This is no more than giving every one "a lease, as it were, of their land-tax for a hundred years; and "experience shews, that, without granting long leases, it is "impossible that lands should ever be improved." *Vide, ditto Vol. II. p. 578.*

"The uncertainty of taxation encourages the insolence and "favours the corruption of an order of men, who are naturally "unpopular, even where they are neither insolent nor corrupt.

"The certainty of what each individual ought to pay is, in "taxation, a matter of so great importance, that a very consider-"able degree of inequality, it appears, I believe from the "experience of all nations, is not near so great an evil, as a very "small degree of uncertainty." *Vide Dr. Smith's Inquiry. Vol. II. p. 424.*

"In forming a register of the different classes of landed "property, it is very difficult to ascertain the several differ-"ences, and still more so to find people who have no interest "in mistaking them. This creates two kinds of injustice; "that which is in the officer of Government, and that which is "inherent in the thing itself. But if, on the whole, the tax "be not excessive, if it still leaves plenty to the people, "these particular inequalities are of no moment. If, on "the contrary, nothing is left to the people but what is "precisely necessary for their existence, the least disproportion "will be of the greatest importance." *Montesquieu, XIII. 7.*

"*THE SECOND OBJECT of the proposed office is to "secure the Ryots in the perpetual and undisturbed possession of "their lands, and to guard them against arbitrary taxations. "This is to be effected by new Pottahs, formed on an inspection "of the present Pottahs, and of the rates of land, by which they "are regulated in each district.*"

Before I enter farther into the wide field, which this part of the plan opens to me, I must clear it of an argument used by the Governor, which I think represents but a part of the fact it refers to. It is asserted "that not a Pottah has yet been granted in Burdwan, notwithstanding the Zemindar's engagement, and the injunctions of Government." The time limited for granting such Pottahs is not elapsed, and I do not yet despair of some degree of success. For the

rest, I shall content myself with remarking, that the measures of a divided Council may be defeated by difficulties external to them, and that a failure proves nothing but that the entire strength and influence of Government did not accompany the execution. This, I fear, may happen in other instances, as long as the merits and success of one part of the administration can be interpreted as a reproach or viewed with dissatisfaction by the other.

It is proposed *to secure to the Ryots the perpetual and undisturbed possession of their lands.* This language, I know, is popular, and has been often used, without any apparent benefit to the Ryot, to countenance and give a colour to acts of violence and injustice against the Zemindars, and other superior ranks of the natives. The real question is not clear perhaps to every apprehension; but it is very material not to mistake it. Before we give *perpetual possession,* we ought to determine the *property.* This state does consist of nothing but the ruler and the Ryot; nor is it true that the Ryot is proprietor of the land. It is not even necessary that he should be so, either for his own benefit or that of Government.* The scheme of every regular Government requires, that the mass of the people should labour, and that the few should be supported by the labours of the many, who receive their retribution in the peace, protection, and security, which accompanies just authority and regular subordination. The supposed *luxury* of the Zemindars is, I confess, a new idea to me; the *rapacity of the farmers* is not to be disputed. But it does not follow that, because the Ryot has no direct permanent property in the lands, he should therefore have no *rights*, or that no care should be taken

* The property and inheritance of the lands is now universally acknowledged to be vested in the Zemindars.

to protect him. Without his assistance, the land is useless to the Zemindar. If they are left to themselves, they will soon come to an agreement, in which each party will find his advantage. The *Pottah* is the evidence and security of this voluntary agreement. In the present state of the country, the Ryot has in fact the advantage over the Zemindar. Where so much land lies waste, and so few hands are left for cultivation, the peasant must be courted to undertake it. At all events, the interposition of Government between them should have no object but to inforce the execution of their respective engagements. To dictate the specific terms of every lease, is an invasion of the rights of property in the first instance; it is a business of detail, which no way belongs to government, which we are in no sense equal to, and which carries a vexatious scrutiny, and an arbitrary exertion of power upon the face of it. Government, after assessing the Zemindar, or landlord, according to his portion of the public Revenue, is supposed to enter into the management of his patrimony, and to prescribe to him the rates, at which he shall be obliged to parcel it out to his tenants.

The idea of guarding the Ryots, against arbitrary exactions, is just and attainable, though not by the method proposed. But I affirm that it is wholly incompatible with the principles of a government, which claims and exercises a right of arbitrary taxation, and whose profest object is to exact the greatest possible Revenue from the country. Let us begin with setting an example of justice and moderation to our subjects. Let us proportion our demand to *our* necessities, not to *their* utmost abilities. A mild and equitable Government will gradually extend and communicate the principles, on which itself acts, to the ranks and powers subordinate to it. Tyranny creates tyranny, and is obliged to support it.

Upon the whole, I cannot be more clearly satisfied in any opinion, than that, the Governor-General's plan tends to load him with an enormous detail of business, which it is impossible for him to accomplish; that the proposed accounts cannot be procured without dispersing a multitude of indigent and rapacious black officers through the country; that, if attainable, they could not be depended upon, and that, if they were ever so accurate, they ought not to be the ground of the ensuing settlement.

(Signed) PHILIP FRANCIS.

Extracts from Mr. Hastings's Minute of March 8, 1775.

(Referred to in the preceding Minute).

"The exact value of the lands was known only to the "Zemindars and old farmers, from whom it was not to be "expected that they should part with their knowledge. To "find out the real value, the *most probable method* was to let "them to the highest bidders."

"Abatements have been allowed; that is to say, the excess "which ought not to have been put upon the rents, if it could "have been avoided, has been taken off, and a competent "knowledge *has been obtained* of the state and capacity of the "lands throughout the provinces, which will be of great "advantage in forming the next settlement, when the term of "the present shall have expired."

Ditto, April 22, 1775.

"When the Zemindaries are of a moderate extent, the "Zemindars attend to the management of their own business, "and agree to reasonable terms. It is certainly better that "the revenue should be settled with them than with any "other persons."

"None of the Zemindars are men of substance, nor in
"general is there any other means of recovering their balances,
"than by the sale of their lands; and the depriving them of
"their inheritance, even when done with the strictest justice,
"is always attended with some degree of odium, and is an
"act of severity which the late administration ever wished to
"avoid."

REVENUE DEPARTMENT,—October, 1776.

GOVERNOR-GENERAL.

"I think it necessary to mention, that I do not propose the
"appointment of superintendant of the Bunds of the twenty-
"four Pergunnahs, but as a temporary measure only. Whenever
"the ancient Zemindars shall be restored to *their rights*, or
"the lands shall be let on permanent leases, such an office
"will certainly be unnecessary, as the case of the Bunds will
"be best left to the charge of those, whose interest it will be
"to keep them in order. The twenty-four Pergunnahs are at
"present the Zemindary of the Company, by the dispossession
"of the *legal proprietors*, whose hard case I have long since
"recommended to the justice of the Company, and mean to
"propose to the consideration of the Board, whenever the
"new settlement shall be under consideration, having been
"at some pains for that purpose to collect the names of the
"*old proprietors* and their descendants, with the property
"originally held by them in the twenty-four Pergunnahs."

November 12, 1776.

The Governor-General recommends the following fixed Establishment for the Office proposed in his Minute of the 1st instant.

ESTABLISHMENT for the OFFICE.

		Rupees.
Mr. David Anderson, Mr. George Bogle,	Superintendants, at 1200 Rup.	2,400
Persian Translator,	... ...	200
Writers,	... ...	300
Office rent,	... ...	400
Candles and petty charges,	... ...	50
		3,350

NATIVE OFFICERS.

	Rupees.	
A Peshkar, ...	250	
A Naib, ...	100	
A Sirishtadar, ...	100	
Five Persian Moherirs, at 50, ...	250	
Five Bengal ditto, at 40, ...	200	
Two Moonshies, ...	150	
Two ditto	60	
A head Moherir, for translating, ...	100	
Two under Moherirs, ...	80	
A Mirdha, ...	20	
Ten Peons	40	
A Jemadar, ...	15	
Ten Hircarrahs, ...	50	
Two Dufterbunds, ...	10	
Two Froshs, ...	8	
A Mussaulchy, ...	3	
A Jarro, ...	5	
Oil, candles, &c.	30	
Papers, pens, &c.	100	
		1,471
		4,821

Occasional Aumeens and other incidental charges. These cannot be fixed nor estimated.

He has affixed the names of the gentlemen, whom he wishes to be nominated to the superintendancy of this establishment, because he considers them as essential parts of it; having made choice of them as persons endowed both with talents and knowledge peculiarly adapted to the duties assigned them, and on whose dispositions he can entirely depend for their cordial agreement with each other in the discharge of them. He recommends Mr. Henry Vansittart to be the Persian translator. He also recommends that the office of Peshkar be assigned to Gunga Govind Sing, the Naib Dewan of the Khalsa, and that he be allowed seven hundred Rupees per month for his salary as Naib Dewan of the Khalsa only; none having been yet allotted to that station.

The known abilities of Gunga Govind Sing will justify the preference shewn to him in this appointment. The business in its detail must be conducted by a Peshkar The gentlemen, to whom the Governor-General proposes to commit the direction of it, will think it no derogation from their characters, of which no man can have an higher estimation than he has, or a more perfect reliance on their integrity, if he expresses it as his opinion, that the greatest experience, which can fall to to the lot of any covenanted servant of the Company, will prove unequal to the minute investigation of all the progressive operations of the Revenue in this country, without the aid of that professional knowledge, which is possessed by the native Muttaseddies of Bengal, of whom Gunga Govind Sing is incontestably the first.

For the reimbursement of the charges of this office, should the amount prove so considerable as to require it, a small fee may be taken on each Aumulnama, or Cabuleeat, to be

granted in the future settlement; which will not affect the Jumma, nor be felt at such a time by those, who will be required to pay it.

(Signed) WARREN HASTINGS.

November 12, 1776.

MR. BARWELL.

I assent to the Governor-General's Minute. A compilation and digest of materials, whereon to form a new and permanent settlement of the provinces, must be useful, and is, in my opinion, unavoidable. The last leases have furnished the means, which will give an insight into the real value of the lands; but these means are not yet in our possession, and may still leave something for complete discovery; and for the guidance of a decision, on which the prosperity of an extensive kingdom for a considerable period is probably suspended, no researches can be too minute, no informations too voluminous. I see my own, and I see the situation of every member of Council to be equally delicate upon this important affair: an affair liable to be viewed in various, and even opposite lights, and to be canvassed in every step of its progress. The grand object, in which all our sentiments unite, and to the necessity of which we all subscribe, is a solid establishment of the Revenues upon an abated taxation; but it is not my opinion in support of Mr. Francis, or of any other members of Administration, that will impress a conviction of this necessity upon the minds of those, whose distant situations debar them from all possibility of personal observation.

My own sentiments, it is true, are clearly for a reduction of the Revenue, as absolutely requisite for the future welfare of this country; and while I heartily coincide with Mr. Francis

in most of his general ideas upon this subject, so far as they clash not with the peculiar customs of Bengal, I think they may well be reconciled to the investigations proposed by the honourable Governor, and that our judgement in so interesting a business should be formed upon the best principles of accuracy.

To set this matter in the clearest point of view, let us consider it from the Governor's proposition for the institution of a temporary office. A new settlement of the provinces will be necessary upon the expiration of the present leases. We are unanimously agreed, that a fixed valuation should take place in the Revenues, and that some diminution should be made in the present rents; lastly we propose, that this important settlement should be permanent. On such a step we would surely endeavour to convince the Company, whose agents we are, and whose prosperity is blended with that of this country, that we have not negligently slumbered over their interests, or omitted any possible mode of ascertaining the true and ultimate value of their possessions; nor is this all, we would convince them decisively, that no future administration may have the smallest opening to hint, that deeper researches might have produced a more equal and equitable system for the natives, and a more advantageous bargain for our employers. Another good effect; to which we should turn our thoughts, is that of rendering the bulk of the people well affected to Government, an attempt which can never succeed but in their steady reliance on its impartiality; and with all deference to the high authorities quoted by Mr. Francis, and in concurrence with them, I will venture to affirm, that an equitable taxation is the great desideratum, and should be the first object of a good Government; and that such an attention to the welfare of the peasant and the manufacturer is the ground-work of a well-regulated state.

The first improvements of the Revenues, and relief of the laborious part of the kingdom in France were projected by the great Duke of Sully upon the same principles, and brought to effect by an application of the very same means, as those now proposed by the Governor-General. He commenced with a most extensive and arduous collection of minute details in that branch, and from mature consideration of those detached voluminous materials detected every species of artifice and fraud committed by the farmers, and employed the result of his discoveries towards lightening the burthen upon the shoulders of the commonalty.

We now wish to shake off all rival adventurers, and instead of farming, to fix the rates of lands with the several old Zemindars wherever it can be done with a probability of success. This mode of settlement, though it has certainly many advantages, is yet liable, under certain circumstances, to very strong objections; some arising from the Zemindar himself, as his minority, or total incapacity for business, and some from the nature of the lands. Besides, as the present proposed system must preclude all competition of candidates for the same lands by granting them to their hereditary proprietors, it necessarily opens a large field for indulgence and partiality, to which the former mode of settlement precluded all access, by allowing an indiscriminate tender of proposals; for which reason it is clearly my opinion, that our employers will but faintly co-operate with our measures, or ratify our decisions, if we appear to have hastily employed the informations gained from the temporary engagements, which they may possibly think imperfect, as materials for our own more lasting establishment, especially, while we had in our hands the means of procuring more accurate knowledge, and while we were timely warned by the first member of the state to exert them.

Therefore when we propose a more impartial, and at the same time, a reduced taxation, the least we can do, is surely to give the Company satisfactory reasons for this draw-back upon their income, and sufficient evidence that the impoverished state of the country loudly pleaded for such an abatement. A proposition of this nature does not carry self-evident conviction upon the face of it, but must be supported by argument confirmed by experience, and established upon proofs, by which the present excess of the taxation may be made to serve as a reason, and as the authority for our admission of a decrease. The most probable method of acquitting ourselves by these proofs is offered to us by the Governor-General in the proposal of gaining the most accurate possible accounts of the payments actually made by the husbandmen, exclusive of its being essential to the relief which it may be necessary to give them before Government can venture to expect any adequate advantage from fixing the revenue; add to this, that there seems but small occasion for doubting the authenticity of the materials to be procured: Collateral informations will always serve as a check upon each other, while every man is actuated by a separate and peculiar motive, or so long as there remains a divided opinion in the world.

I am likewise persuaded that administration cannot have a more important topic of discussion, or object of action, than to define and secure the rights of the people. And in this country, where all territorial property centers ultimately in government, and where the Zemindar holds his own lands but by a Pottah, the same tenure by which his under tenants hold them again from him, I think the public eye should have a watch upon those, as well as the former; and that it would tend as much to the interest of the state as to the satisfaction of the greater number of inhabitants, that all Pottahs should

be equally well defined, and be guaranteed from all violation with an equal authority.

Personal property ought as much to be sacred in the pittance of the poor, as in the possessions of the rich ; and, as I have said, "the welfare of the husbandman and manufacturer is the ground-work of a well regulated state," it follows that I deem it to be the first object of this government, to fence and secure the Ryots against the arbitrary power of their Zemindars ; otherwise no one regulation we may resolve on, can in its immediate, or remote, consequences, answer the beneficent design for which it was formed. The wealth of every country is to be found in the wealth of the commonalty alone, especially in this country, where the peculiar manners and superstitions of the higher class either influence them to secrete their acquisitions, to dissipate it in religious endowments out of the provinces, or in the ostentatious folly of giving daily food and subsistance to a number of idle dependants, who by such means are totally separated from the bulk of the people, and who must otherwise have been usefully employed in the manufactures and cultivation of the country. I acknowledge the task is extremely difficult and arduous ; but, unless the rights of the common people are well defined and well secured, I am persuaded all our speculations will only tend to enrich the Zemindars, and either lock up in their hands a large portion of the current specie, or divert it to the most pernicious purposes, and precipitate that very decay we are endeavouring to guard against.

R. B.

REVENUE DEPARTMENT,—November 12, 1776.

GOVERNOR-GENERAL.

I am thankful to Mr. Francis for the promise, which he has given me, of his assistance in promoting the arrangements which may be formed for the new settlement, even though they may not be such as he approves. After such an assurance, even his objections to the office, which I have recommended for that purpose, have a claim to my acknowledgements, and I hope to benefit by his assistance more cheerfully given, when he shall discover that our objects are the same, and that though we do not agree in our opinion of the means which I have recommended, yet the difficulties which he apprehends in the execution of them are not only surmountable, but such as have always yielded to the same mode of investigation, constantly and successfully practised under the Mogul Government.

When I recommended the institution of an office for compiling the materials which were necessary for the new settlement, I meant no more than to shew the necessity of it, and to propose the ultimate objects of its researches. It was as foreign from my purpose as it would have been premature, to mark out every stage of its progress, which from the nature of it must be subject to variations, or to determine, either the precise mode or amount of the settlement, which it was the professed design of this investigation to ascertain.

For the satisfaction, however, which Mr Francis requires, I will endeavour to give him a fuller explanation of the design of the office which I have recommended, and of the detail of business which is to be, or may be, assigned to it.

I have already said that the general design of it was to obtain an accurate state of the real value of the lands, as the

only ground-work on which the new settlement could be constructed; I mean on which it could be constructed, so that the burthen of the public revenue should rest with an equal weight upon the whole body of the people.

On this subject Mr. Francis's Minute contains two propositions; first, that the inconveniences of an unequal assessment ought not to be regarded, and next, that those inconveniences do not admit of a remedy.

More used to the practice of business than to speculation, I beg to be excused from discussing these propositions as general and abstract questions; and instead of considering them as principles, which are equally applicable to any country, I wish to confine them merely to the revenue of Bengal.

The opinions of Montesquieu, Sir James Stewart, and Doctor Smith, which are produced to shew that an unequal assessment is attended with few or no inconveniences, may be just as to those countries, where the land-tax bears but a small proportion to the amount of the produce; and any attempt to alter the proportions of a land-tax, which have been established by ancient custom, might, as they suppose, give rise to those discontents which, amongst a high spirited people, every innovation is apt to excite; but the case is very different in Bengal.

Let us suppose, for instance, that in England the proportion of the rent of land taken by government is a fifth part, and in some places, from an inequality in the assessment, amounts only to an eighth part. In the first case the proprietor, after paying the tax, will have four-fifths, or sixteen shillings in the pound, and in the last seventeen shillings and six pence to himself; but in Bengal nine-tenths of the net produce, or eighteen shillings in the pound, are generally supposed to belong to Government, and the remaining tenth,

to be the property of the land-holder; or, in other words, a Zemindar, whose land produces 1,00,000 rupees pays 90,000 to Government, and has a right to retain the remaining 10,000 to himself. But should this land happen to be rated at 1,05,000 rupees, or only one twentieth part above its value, then, instead of 10,000 rupees, the possessor would receive only 5,500 rupees, or little more then one half of his just income; while another man, who inherits a Zemindary of equal value, but which is reputed to be worth only 95,000 rupees, or one twentieth part under-rated, will, instead of 10,000 rupees, enjoy an income of 14,500 rupees. Thus, the inaccuracy of a twentieth part in the valuation, more or less, will render the estate of one Zemindar almost three times more profitable to him than that of another, whose lands are of equal value: And this operates not only as an inconvenience, but as a heavy oppression.

It is easy to shew that the unequal valuation of lands in Bengal is productive of this evil; and that while some land-holders, after paying their rents, retain enough to live in ease and affluence, others are reduced to beggary; and, unless the mercy of Government interposes to save them, their estates are sold to make good the portion of revenue, which has been arbitrarily assessed upon. The truth of this fact is established by the disposal, which has been made of Zemindaries in the division of Dacca; by the sale, which was proposed of the Rajah of Nuddea's lands; by the number of wealthy farmers, who have been ruined in the Bahar province; and by the sale of Talooks lately made by the Council at Moorshedabad.

Nor is any alteration in the assessment likely to produce discontents, because it will be no innovation. The ancient Tumar and Tuckseem, or distribution of the land rent, which was formed about two hundred and twenty years ago, has long

since ceased to serve as a rule. Under the old government, this distribution was annually corrected by the accounts, which the Zemindars, and other collectors of the revenue, were bound to deliver into the office of the Canongoes, or King's registers, of the increased or diminished rents of their lands, and of the amount of their receipts: But the neglect of these institutions, the wars and revolutions which have since happened in Bengal, the inundations of rivers, the increase of cultivation in some parts of the province, and the decrease in others, and the unequal depredations of the famine, have totally changed the face of the country, and rendered the Tumar rent-roll a mere object of curiosity. The land tax has therefore been collected for these twenty years past upon a conjectural valuation of the land, formed by the amount of the receipts of former years, and the opinions of the officers of the Revenue, and the assessment has accordingly been altered almost every year.

Having thus shewn that the present assessment is unequal, that the inequality is productive of great evils, that it is fluctuating and annual, and that therefore any alteration in the distribution of it is not likely to occasion discontents, I hope that Mr. Francis will see with me the expediency and even necessity of obtaining an accurate state of the value of the lands, to enable us to lay the public Revenue with an equal weight throughout the whole province. Considerations of the same kind, though not so weighty as those I have mentioned, induced the most free people in the world to adopt a similar measure, and in the year 1692 all the lands in England were valued anew.

Mr. Francis's second proposition is, that the inconvenience of an unequal assessment is not capable of a remedy, because it is impossible to obtain an accurate valuation of the lands.

I confess the attempt is not unattended with difficulties; but as I have been led to propose it from a conviction of its necessity, I trust, if I am supported by the Board, to be able in a great measure to surmount them. I will not pretend to fix with precision the means, by which this design is to be prosecuted; these must, in a great measure, arise out of the business in its progress.

But by pointing out some of the principal sources, from which I expect to derive materials, I hope to shew that the present juncture is peculiarly favourable to the attempt, and that the work is not undertaken without a fair prospect of success.

An accurate valuation of the lands is to be made either by an actual survey and measurement, or from the accounts of the land rents. The first mode is too tedious, expensive, and uncertain to be adopted. I would propose to make trial of the second. The accounts of Revenue in Bengal are kept with a regularity and precision unknown in Europe. They are drawn out, I understand, nearly on one uniform plan, and are balanced and adjusted at fixed periods. A separate account current (or Kurcha) is kept for every Reiat or tenant, in which the different articles, which compose his rent for one year, are stated on the one side, and the payments, which he makes, are entered on the other. The whole of these accounts are afterwards annually digested into abstracts, which contain a particular state of the rent, the receipts and the arrears of each village. The abstracts of all the villages form the Pergunnah accounts; and the general state of the rent of the Zemindary, or capital division, is composed of the aggregate of the accounts of the Pergunnahs. In order to convey an idea of the distinct and circumstantial manner, in which these accounts are kept, I have annexed translations of the two first, *viz.*, that of a single Reiat, and that of a

village. It will be unnecessary to produce specimens of the two last. All these are called Moffussil accounts.

The history, which I have given of these accounts, will serve, I hope, to redeem their character from the imputation of being *loose, confused, and intricate*, and shew that, if we can succeed in procuring them, they will furnish us with ready formed abstracts of the actual collections, which will require only to be compared. For this purpose, it will not be necessary to examine the accounts of every Reiat, nor of every village. The inferior accounts are useful only as checks to the greater. From the regular process, in which the whole are formed, it will be seen how easily the falsehood of any account may be detected; since it is impossible to falsify the sum total of a Pergunnah, without falsifying all the parts of it, which of course will differ from those of each village, and these again, if forged, will be corrected by the accounts current of the Reiats. Thus the fidelity of the greater accounts, when suspected, may be easily tried by a reference to the subsidiary accounts, which can hardly be falsified, as it is almost impossible to join in one combination so many people as must be concerned in it.

All these different accounts are publicly kept in their respective Cucherries. It is by them that the rents are collected, and they are always delivered over to such person as has the charge of collecting them, whether Zemindar, Sezawul, Wadadar, or farmer. I am sensible that to obtain the original accounts of the rents of every part of Bengal will be a very difficult task; for the inferior Zemindars, will, as Mr. Francis has observed, probably use every artifice to conceal the accounts of their rents, or perhaps even attempt to fabricate them. But this, in the large divisions, for the reasons which I have already given, will be almost impossible;

Besides, as the farmers are bound by their original engagements to deliver to Government an account of their collections; as the custom of the country requires that they should give up the Moffussil accounts at the expiration of their lease; and as they have little interest to withhold them, since they must yield up the farms at the end of the year, the present juncture is more favourable for procuring a true valuation, or Hustabood, of Bengal, than any other. It would be almost impossible to form it afterwards, in the event of the lands being restored to the Zemindars; and thus one of the great objects of the five years settlement, the discovery of a rule for an equal assessment, would be lost.

To collect these different accounts, and to digest and methodize them for our guidance in forming a new settlement, is one of the principal objects of the temporary office which I have proposed.

I am sensible that it would be a far more easy task to prepare the materials for a new settlement in the manner which Mr. Francis proposed, by taking the accounts of the actual receipts of rent for three years past, and correcting them by the opinions of the Provincial Councils, on such districts as have been either favoured or over-rated. But although I consider these as useful informations, I do not think that we can by them alone ascertain the real value of the lands, or safely make them the only grounds of the future settlement of the Revenue. Many of the lands have suffered by drought, inundations, or other temporary calamities, which, though affecting the immediate collections, cause no diminution in their real value. In some instances the rents have been completed by loans, or made up from the private fortunes of the land-holders: In other places, they have been enabled to fulfill their engagements by oppresive exactions. The value of

some lands on the contrary have been fully equal, or even superior, to the rent assessed upon them, but the collections have fallen short through the neglect or incapacity of the farmer or Zemindar, or have been received and dissipated in idle expences, or been embezzled by the collectors. In each of these cases, and every district in the province without an exception is liable to one or other of them, the actual receipts of government would prove a false estimate of their worth, and often widely remote from it; and if a settlement were formed upon such a principle, what would it be but to hold out a reward to fraud or dissipation, to encourage the Zemindars and land-holders to keep back their payments as the means of diminishing their rents; and to punish punctuality by loading it with a full share of the assessment.

But to correct the irregularities of an estimate constructed upon such uncertain grounds, the opinions of the Provincial Councils are thought sufficient. Now these must be formed, either on materials, such as I have described, or on the opinions of their dependent officers. The former would be useful, and spare the labour of farther researches. The latter, if the evidence of accounts can be procured, ought not to be admitted as authority in a matter of such great importance, and in which an error in the valuation of the land, even of a twentieth part, may reduce an ancient family to beggary, or double the income which it formerly enjoyed. Surely it will not be urged, as an objection to official accounts, that they may be fraudulent, and yet proposed to take private opinion for authority. The forger of false accounts is liable to the severest penalties, and those accounts are liable to detection; but the errors of opinion are always difficult of conviction, nor has any government ever devised a punishment for those who maintained them.

To elucidate and support many of the arguments which I have used, I will only state one case.

At the close of the last Bengal year, several Talookdars, or petty land-holders, in the neighbourhood of Moorshedabad, fell largely in arrears in the payment of their rents, and their lands were sold to make good the deficiency. Some of these families had enjoyed their estates for above a hundred years. The Board knowing that the Revenue is unequally assessed, and in some places beyond the abilities of the proprietors, wrote to the Provincial Council at Moorshedabad to know whether the estates of these Talookdars had been really over-rated, or whether the arrears were to be attributed to neglect or mismanagement. They have lately returned an answer with accounts of the rents, receipts, and arrears of all these different Talooks, by which it appears that the rents had in general been paid with much regularity for the three preceding years, but had fallen in balance during the last. One of the Talookdars (Shahzadpore) whose annual rent is about 15,000 rupees, had last year paid no more than 4,000 rupees in part of it. The following is an extract of the answer to our enquiries as to the causes, which had thrown these Talooks into arrears.

" How far these balances have been owing to the neglect " and mismanagement of the proprietors, or to the lands having " been over-rated, it is not in our power accurately to determine. " But from the collections having been regularly kept up for " three yours, and falling so much in arrears the fourth, it affords " room for supposing that the complaints of the Zemindars of " the drought of the season were not without foundation, and " this might be the cause of that year's deficiency."

It appears therefore that the regular payment of rents for three years is no proof of the proprietor's ability to continue to pay the same rate; that, if he falls in arrears, his estate

is sold; and that a Provincial Council, of which both the English members and the native officers in point of abilities yield to none in Bengal, are unable to say whether any particular district has been favoured or over-rated. For if it is not in their power to give an opinion of the under or over valuation of the rents of an estate in their own neighbourhood which had been sold, and the rent of which amounts only to 15,000 Rupees, how can we expect reports concerning the rents of the whole of their division, which amounts to fifty lacks of rupees. The truth is, that it is impossible to form a just judgement of the value of lands, and consequently of the Revenue which they should pay, but by an inspection of their Moffussil accounts.

But, admitting that the receipts of Revenue and the opinions of the Provincial Councils should appear to us satisfactory grounds for establishing a fixed assessment, yet the concurrence of the Zemindar, also, will be necessary. Suppose the case of the Talook above mentioned, Shahzadpore; we offer to fix the rent at 15,000 rupees, the possessor declares it to be over-rated; upon what grounds can we compel him to subscribe to our conjectural valuation? Or how can we admit his pleas without examining them? Should we however persist in dictating our own terms, the proprietor will very probably accede to them, like the Rajah of Nuddea, in the dread of losing his Talook; which, if unequal to the assessment, must afterwards be sold, not for any crime or fault of the proprietor, but for the despotism of government in exacting from him what he had not to give.

If the commands and exigencies of the Company will admit of it, I shall be ready to join in lowering the revenue, but the peculiar necessities of this government will not perhaps allow of a considerable diminution of the rents; and,

whatever it may be, it will be felt as a relief only according to the distribution of it, and the manner, in which it is proportioned to the state and abilities to those, who are to pay it.

I concur entirely with Mr. Francis in his arguments against raising the greatest possible revenue from Bengal, by destroying all the intermediate orders of men between the ruler and the cultivator; but, as my object, in endeavouring to procure an accurate account of the rents, is only to make an equal distribution, and has no kind of connection with the proposition of raising the largest revenue, nor with that of destroying the intermediate orders of men, I imagine it is unnecessary to follow Mr. Francis through all the abstract reasonings, which he has introduced, on subjects so remote from my own intention.

Besides the immediate business of the proposed office, I have recommended, as a second object of its researches, the better and more effectual regulation of Pottahs for the security of the Reiats in the perpetual and undisturbed *possession* of *their* lands, and to guard them against arbitrary taxations. The words *perpetual possession*, and *their* lands, which may be mere inaccuracies of expression, for they were not meant to convey the idea of any positive or exclusive right of possession, have been noticed by Mr. Francis as contradictory to the rights of property, which are vested in the Zemindar. I shall not here attempt to account for the distinctions of property, as they are understood in this country. It is sufficient for me to observe, that, while the Reiat pays his rent, the Zemindar has no right to dispossess him; nor can the Zemindar, by any legal right, exact a higher rent from him than his Pottah prescribes.

Mr. Francis seems to suppose that there is no necessity for the interposition of government, between the Zemindar and

the Reiat. He observes, "That if they are left to themselves, they will soon come to an agreement, in which each party will find his advantage." This would be a just conclusion, if the Zemindars were all capable of distinguishing what was for their advantage. But it is a fact, which will with difficulty obtain credit in England, though the notoriety will justify me in asserting it here, that much the greatest part of the Zemindars, both of Bengal and Bahar, are incapable of judging or acting for themselves, being either minors, or men of weak understandings, or absolute idiots. This circumstance, and the consequent oppressions, which are exercised by those who act for them, without any interest in the prosperity of the Zemindary, render it necessary to provide for the security of the Reiats by checks and regulations. It is to be observed also, that there are two kinds of Reiats. The more valuable are those who reside in one fixed spot, where they have built themselves substantial houses, or derived them by inheritance from their fathers. These men will suffer much before they abandon their habitations, and therefore they are made to suffer much; but when once forced to quit them, they become vagrant Reiats. The vagrant Reiats, as Mr Francis observes, have it in their power in some measure to make their own terms with the Zemindars. They take land at an under rent, hold it for one season; the Zemindar then increases their rent, or exacts more from them than their agreement, and the Reiats, either desert, or, if they continue, they hold their land at a rent lower than the established rent of the country. Thus the ancient and industrious tenants are obliged to submit to undue exactions, while the vagrant Reiats enjoy lands at half price; which operates as an encouragement to desertion, and to the depopulation of the country.

The general subject of Pottahs, and the abuses and oppressions arising from their present uncertainty, and the variety of articles that compose the Ryot's accounts, have been often matter of just complaint; and I believe every member of the Board is satisfied that they require to be reformed. All that I now propose is to collect materials of information on this subject, to be laid before the Board, for their future determination on the most effectual means of regulating the Pottahs. At present, I am not prepared to propose a complete plan, and decline giving a premature and partial opinion, while I am professedly seeking for the grounds which are to determine it.

(Signed) WARREN HASTINGS.

KURCHA account of Herrydass Ryot in the Pergunnah Gopalpoore.

Amount of Rent.				*Amount of Receipts from the Pooneah to the end of the year.*		
Last years rent.	Beg.	Rup.		Sic. So. Ar.		
Shallee land, first				15 2 3		20-0-0
Harvest,	5-0-0	1-4-0	6-4-0	Batta.		
Shoona ditto, second						
Harvest,	5-0-0	1-0-0	5-0-0	Multane Sicca,		
Double crop, ditto,	3-0-0	1-8-0	4-8-0	1 Gunda per		
Cupass (Cotton)	2-0-0	1-0-0	2-0-0	rupee,	0-15-0	
Bast, (land that the				Sonaut,	2--0-0	
house is built on,)	0-2-0	2-1-0	0-3-4	Arcot,	3-15-0	
						0-6-10
Carried forward	15-2-0		17-15-4			
						19-9-10

N. B.—The receipts of the twenty rupees are entered on the different days of payment.

	Beg.	Rup.	
Brought forward	15-2-0	......	17-15-4
Khargide.			
Shoona land, added to the Comar,	5-0-0	1-0-0	5-0-0
	10-2-0		12-15-4
Kurar Cummee,			
Decrease on the amount of his agreement on account of the Shallee land, at four annas per Bega, ...	...	...	1-4-0
			11-11-4
Baishie			
Encrease, from change in the crop one Bega, formerly Khass, now cultivated in two Harvests, ...	...	...	0-8-0
			12-3-4
Aboab (taxes.)			
Suhdunnee three months,	...	...	3-0-16
			15-4-0
Chout at three Annas per rupee, ...	...	...	2-13-15
Maugun 1 month, ...	...	...	1--4--6
Nuzeranna Half month, ...	...	...	0-10-3
			20-0-4
Fole e Batta, ...	...	...	1-4-0
			21-4-4
Receipts, ...	...	...	19-9-10
Balance,	...	...	1-10-14

November 23, 1776.

MR. FRANCIS.

As the Governor-General's minute, in reply to mine of the 5th instant, was not communicated to me before this day, it is not now possible for me, before the close of the packet, to give it the consideration it requires. The only observation, which I think it necessary to make at present, is, that I do not admit the supposed main fact, on which the Governor's argument appears to be founded, *viz.* "That in Bengal nine-tenths of the net produce, or eighteen "shillings in the pound, are *generally supposed* to belong to "Government, and the remaining tenth to be the property "of the land-holder."

By whom this supposition has been formed I know not, nor on what evidence, except perhaps the practice of the British Government, or that of the usurpation, which immediately preceded it. Such fact is no proof of such right. The honourable Court of Directors have now in their possession authentic documents, which shew that the assessment, fixed by the Mogul Government on these provinces, was light and moderate in comparison with ours. If that Government had taken nine-tenths of the net produce of the country, how was it possible for Bengal to have arrived at the rich and flourishing state, in which we found it, even after it had suffered considerably by the intestine disorders of Aliverdi Cawn's usurpation. And, if the country was not universally rich, from what sources has the immense wealth, extracted from it within these twenty years, been supplied?

I have at all times been ready to contribute my utmost endeavours to execute the resolutions of government, and to promote the general dispatch of business. While I have the

honour of holding this station, I will not decline taking my share in any of the labours or duties that belong to it. In the present instance, I am not aware that my assistance can be of any service to the Governor-General; since, by the plan of the proposed office, the business alloted to it is to be exclusively under his direction. My objections, whether weighty or not, were meant to include the whole measure.

(Signed) P. FRANCIS.

REVENUE DEPARTMENT.—November 29, 1776.

GOVERNOR-GENERAL.

It being of consequence to me to remove every objection, which may be made to my plan, in the first introduction of it to the notice of the Company, I shall reply briefly to Mr. Francis's minute of the 23rd instant.

To his denial of my position, "that in Bengal, nine-tenths "of the net produce, or eighteen shillings in the pound, "are generally supposed to belong to Government, and the "remaining tenth to be the property of the land-holder,"— I shall only reply, that I do not mean these propositions as a fixed standard. I offered them only as a general supposition, to shew the different state of the land-tax in this country and in Europe, and the very different effect, which an unequal assessment must produce in each.

The justness of my arguments, on this subject, does not depend on the accuracy of those supposed propositions, but on the truth of the fact; that the land-tax in this country is in general beyond all comparison heavier than in England, and that therefore, any inequality in the assessment of it is in this country productive of far greater oppression to the

land-holder. It is proved from facts, that the revenue, imposed upon some lands, does not leave any thing to the proprietor, in so much, that estates are frequently sold to pay the land-tax. The proportion of one-tenth was used only to elucidate my arguments. It was formed on the opinions of natives, on my own experience and belief, and on the custom of the neighbouring province of Bahar, where the share, which each Zemindar is allowed on the produce of the lands, is invariably fixed at one-tenth. This is called his Malekana, a term of long usage, and therefore a proof that the rule was neither "derived from the practice of "the British Government, nor that of the usurpation which immediately preceded it." I leave Mr. Francis, however, at liberty to adopt any other proportion that he pleases: whether it be an eighth, a tenth, or a twelfth; the force of my conclusions will remain.

As my reasonings also were cofined to the present and future state of the country, and aimed at providing a remedy for evils which now exist, they would not be affected by Mr. Francis's position, "That the assessment fixed by the "Mogul Government on these provinces, was light and "moderate, in comparison with ours,"—admitting it to be just.

I must beg Mr. Francis's pardon, however, for expressing a doubt that the documents, with which he has furnished the Court of Directors, prove, "that the assessment fixed "by the Mogul Government, was light and moderate in "comparison with ours."—The justness of this observation cannot be determined, merely by a comparison of the amount of revenue annually raised from these provinces in the two different periods. It depends upon a variety of other circumstances.

The revenue of Bengal, in the time of Sujah Cawn, is

stated, by Mr. Francis, at 1,42,50,000 rupees. I have taken the pains to inform myself of the prices of the necessaries of life at that time; of which the following is an abstract compared with the present rate of the same articles :—

	Price at Moorshedabad in the year 1136, Bengal stile.		Present price in Calcutta.	
	Mds.	Seers.	Mds.	Seers.
Rice, fine, called Bansephoot				
1st sort per rupee ...	1	10	0	16
2nd ditto	1	23	0	18
3rd ditto	1	25	0	21
Ditto coarse, called Doma ...	4	15	0	32
Poorbee	4	25	0	37
Munsurah	5	25	1	0
Kurkashallee	7	20	1	10
Wheat—1st sort	3	0	0	32
2nd ditto	3	30	0	35
Barley	8	0	1	13
Bhoot, a kind of grain for				
feeding horses	4	35	0	20 to 22
Oil, 1st sort	0	21	0	6¼
2nd ditto	0	24	0	6¾
Ghee, boiled butter, 1st sort	0	10½	0	3
2nd ditto	0	11¼	0	4

From this state it appears, that the price of coarse rice, which forms the principal consumption of the people, was 5½ times cheaper in the time of Sujah Cawn than it is now. If this be allowed a fair standard for estimating the value of money which, being the rule for apportioning the value of property, must reciprocally derive its own value

from it, the Revenue collected from Bengal in Sujah Cawn's time, being 1,42,50,000 rupees, was equal to 7,83,75,000 rupees of their present value; that is, more than three times greater than the Jumma of this year. But if the dimensions of Bengal, and the state of its government, in these different periods, be compared, the disproportion will be greatly increased; for many frontier countries have been since added to its dominion, and the Zemindars, who yielded very different degrees of obedience to Sujah Cawn, are at this time reduced to an equal state of subjection to the government of the Company.

The severity, which was used in levying the Revenue during the former periods, is also a strong presumption against the lightness and moderation of the assessment. The indignities, the stripes, and tortures even to death, which were exercised in the collections under the Moguls, have been utterly unknown in any period, since the government of the provinces devolved to the Company, and serve as a collateral proof, that the assessment in the time, which preceded it, was intolerably grievous and oppressive.

(Signed) WARREN HASTINGS.

REVENUE DEPARTMEMT, December, 1776.

MR. FRANCIS.

The Governor-General's late Minutes, in defence or explanation of his plan for a new settlement, have led me into a more minute and extensive discussion of the subject, than perhaps is proper or necessary to appear on the proceedings of the Council. The debate, which precedes a resolution, is regular, if not useful. That, which follows it, is at best

unseasonable. I do not therefore mean to embarass the execution of the present measure by arguments, or objections, which can have no immediate influence on the measure itself; nor do I expect, that my opinions should have any weight or operation whatsoever in Bengal. In England perhaps they may appear to deserve some attention; the subject at least deserves it; and, even if the Governor-General's system should be confirmed by authority, such confirmation would not be completely free from exception, or intirely correspond with his own expectations, unless it were formed with a knowledge of every argument, that could be urged against it. In stating my opinion against that of the Governor, I have nothing now in view, but the information of the Court of Directors. Their justice is appealed to in a cause, in which they are parties. I cannot have a better security, that every endeavour, to bring the real question clearly before them, will be favourably received. To save the inconvenience of a constant reference to the Governor's Minutes, I have reduced the substance of them to short distinct propositions, intending to speak separately to each. These divisions fix and assist the attention; and, by marking the progress of the argument, prevent its travelling in circles over the same ground.

On one leading point however, I must explain myself more generally and at large.

1. The Governor is pleased to intimate, *that our object is the same, although we do not agree in our opinion of the means.* Without presuming to decide peremptorily on the Governor's intentions, I must be permitted to say, that, as far as the strictest consideration of the evidence before me enables me to comprehend them, I have no reason to flatter myself that they concur with mine.

The Company are in possession of my opinion on the

subject of a new settlement. Whether well or ill founded, the principles, on which it rests, are firmly avowed, and the practical conclusion, deduced from them, explicitly and determinately described.

I have declared in the first place, that these lands of the provinces are not the property of the East-India Company, but of the Zemindars and other classes of the natives, who owe nothing to Government but a fixed portion of the net produce. This is the main hinge, on which the whole argument turns. My deductions will be found to flow regularly from this position. But I confess I am yet to learn, whether the Governor-General takes his departure from the same principle that I do. In comparing his opinions, delivered at different periods and on different occasions, I see declarations on both sides, which hold me in suspense, and which can only be decided now by a plain negative or affirmative. That the East-India Company, as representative of the ruling power, or by any other right or title whatsoever, can be the proprietor of the soil, is a point of right, on which I fear I am not open to conviction. If, however, the fact were determined by authority, I should still think it my duty to submit my opinion to the Company, that it is incompatible with their true interests to hold such a property themselves; that they ought instantly to divest themselves of it, in favour of those natives, whom *I* call the proprietors, in whose hands alone it can be made productive of permanent revenue; that, under the direct management of Government, whether by farmers or agents, the lands must fall to decay; that, if the farming system were not, as I deem it, an arbitrary violation of right in the first instance, it ought to be renounced on every rational principle of economy, as immediately ruinous to the country, and ultimately to

that government, which has a great and lasting interest in its prosperity.

Supposing the first general question to be determined in favour of the natives, whether on principles of justice or convenience; I have also stated the principles, which, I conceive, ought to regulate our demand on the country, and which, in prudence as well as justice, oblige us to reduce and limit that demand invariably to a fixed sum, and to receive our portion of the produce through the medium of the Zemindars. I have not yet seen any declaration on the Governor-General's part, which, in my judgment, amounts to a clear and peremptory affirmative or negative to any one of these propositions. After twelve years practice and experience in the collection and management of the territorial revenues, after the expiration of a settlement of five years, formed with a profest view to ascertain the ultimate value of the lands, and after the Governor and Mr. Barwell had expressly declared* *that the ascertaining of the value of the several districts had been sufficiently accomplished*, the country is now to be exposed to a new inquisition into its value. Neither does it appear, on the face of the Plan, whether even this valuation is to be taken as a permanent standard to fix the demand on the country once for all, or to be annually renewed.

Yet, as this is a most important question, a clear and direct answer ought to be given to it. The essential defect of the measure, as it appears to me at present, is, that, not professing at the out-set any fixed principle either of right or fact, it offers no determinate security to the natives against arbitrary unlimited demands; that it does not bind the Government by any fixed law or fundamental rule whatsoever, either in ascertaining the amount of the Revenue, or

* Vide their joint Minute, 22nd April, 1775.

the means of raising it; and, of course, that it leaves no real proprietorship in the hands of the natives, since no man knows with certainty, that his land may not be taken from him to-morrow, and assigned to a farmer, or to some agent or officer of government; or, supposing the management left with the owner, what proportion of the produce will be extorted from him, under pretence of securing to the ruling power the ultimate value of their possessions.

It is not for *me* to question the lenity or integrity of the present administration. But since we are not sure of intailing these qualities upon our successors, I wish to give the natives some defence, if possible, against the arbitrary resolves of a fluctuating Council of State. I wish to secure them, in the important instance of property, against the continuance of old abuses, or the introduction of new ones.

If the truth of this general judgement of the Governor's plan should not appear to be established by what has been said in my former Minutes, or by the following more particular observations on those of the Governor, I shall only desire, that the passages may be pointed out, where any of the questions, which appear to me to be left open, are clearly and positively decided.

2. "*That the same mode of investigation has been cons-*"*tantly and successfully practised under the Mogul Govern-*"*ment.*"

If there be so many precedents for the present measure, there ought to be no uncertainty in the mode of carrying it into execution. The means, by which the design is to be prosecuted, might be fixed with precision, and not left, as they avowedly are, *to arise in a great measure out of the business in its progress.* But I deny the position as a matter of fact, except in the single case of Cossim Ally, who planned,

and in part executed a general *Hustabood*, or valuation of the provinces, for the purpose of collecting whatever was paid by the Ryots, and annihilating all intermediate ranks and profits. The principles, on which he acted, were conformable to his situation. He knew that his tenure of the government was precarious, and he was determined to make the most of an uncertain, temporary possession. The Secret Committee observe "that his attention was so much turned "to the increase of his revenue, that he gave very little regard "to the administration of justice." But such a measure never was practised, much less was it *constantly and successfully* practised, under the original Mogul government.

The *Tumar* was a general assessment; and although the rents were raised by the usurper, Aliverdi Cawn, it was done by a general addition to the old assessment, according to which every district paid its proportion of the new demand. I do not say that particular instances of oppression or violence to individuals may not have happened under the Mogul government, even in the most moderate times. Such instances prove nothing against the general principle of the government, which unquestionably was, to be satisfied with a moderate quit-rent from the country. Even partial investigations were never made, but, when the quit-rent was not paid, to detect fraud or to grant relief. In support of these positions, I have produced to the Company the rent-roll of the provinces, as fixed by Akbar about the year 1573, and that of the year 1728. The latter is seven lacks lower than the former.* If there be any proof to invalidate the evidence of these documents, it ought to be produced.

* Mr. Holwell affirms (Vol. I. page 222) that "every additional tax on land, above three sicca rupees a bega per annum, is contrary to the standing law of the empire; which, until Aliverdi's usurpation, had been

3. " *The progress of the office, from its nature, must be subject to variations.*"

This description of the new office sufficiently condemns it. When no fixed rule of proceeding, especially in matter of inquisition, is laid down, occasional variations may be arbitrary as well as necessary. At all events, the latitude taken is so wide and indefinite, that there is hardly any species of vexation or abuse, to which it may not be extended, at the discretion of Gunga Govind Sing and his Aumeens.

4. " *The design of the investigation to ascertain the precise mode and amount of the settlement.*"

The settlement then, as well in mode as amount, is to wait until the investigation shall be completed; and this must be done before April, when the present settlement expires. All former practice and experience is supposed to be useless or insufficient, and the precise mode and amount of the settlement is now to be ascertained by an investigation, *whose progress, from the nature of it, must be subject to variations.*

5. " *To obtain an accurate state of the real value of the lands as the only ground work of an equal settlement.*"

This point has been sufficiently discussed. Waving all former objections to the general design of the measure, I shall only remark that, if exact equality be an indispensible requisite in the formation of a settlement, an investigation into the actual value of every man's estate must be renewed every year; since it cannot be disputed that the value of

held sacred and inviolable." That, "in the year 1732, when the Governor and Council had in agitation the raising the rents of their own Zemindary of Calcutta; it being rumoured abroad, they received a peremptory Perwannah from the Soubah forbidding them, in which the Soubah told them, that they were presuming to do a thing which he himself had not power to do; and that, if they persisted, they would, by the laws of the empire, forfeit their lands."

land fluctuates in all countries, and in none perhaps so much as in Bengal. As neglect or accident may diminish the value of an estate, so a favourable season or particular industry may improve it. Are these to be the subject of an annual inquisition? The idea is insupportable; and will not bear an argument. If, on the other hand, the settlement, formed on the present investigation, is to be permanent, the proposed equality can never exist but in the Revenue of the first year; and then it must be admitted that this condition is *not* indispensibly requisite to the formation of an equitable settlement; but if not necessary in any future year, why is it so in the present? The *Awsil Jumma*, or old assessment, was permanent, because it was moderate. It did not rise or fall with any occasional fluctuation in the value of particular districts, because, upon the whole, it did not exceed what the country could pay without distress.

6. "*That my speculative principles are not in practice applicable to the present state of Bengal.*"

In another place the Governor admits, "*that it would be* "*a far more easy task to prepare the materials for a new settle-* "*ment in the manner proposed by me.*" With respect to general propositions, I have yet seen no reason to admit, that principles, unquestionably true in every other country, should not be applicable to Bengal. It is in the nature of justice and good government to deduce its arrangements from some undisputed points of original right. It is in the nature of arbitrary power, to make exceptions. If principles be not fixed, whether more or less complicated according to the constitution of the government, the practice must be discretional. But the uses of discretion are personal. It is allowed that "an unequal assessment may not be inconvenient in "countries, where the land-tax bears but a small proportion

"to the produce, but that the case is very different in Bengal, "where eighteen shillings in the pound are *generally supposed* "to belong to Government." This distinction I conceive, is groundless, for two reasons. 1st, No people are upon the whole so heavily taxed as the English in proportion to the extent of the country, and number of inhabitants. They make a contribution to government, which could not be obtained from the same population under any but a constitution perfectly free. If therefore a high taxation must necessarily be attended with equality in the assessment, no country requires that equality more than Great-Britain; and in the tax on land more especially, on which every other species of tax ultimately falls; Again, if it be true that a nation may be taxed in proportion to its freedom, no country surely requires relief, in the article of taxation, more than Bengal. But the Governor's implied purpose is to take eighteen shillings in the pound, or something nearly approaching to that proportion, from a people the most completely inslaved. This reasoning, and the principles from which it originates, may perhaps be slighted in Bengal; but I trust they will meet with some consideration in England.

7. "*That any alteration in the assesssment is not likely to* "*produce discontent, because it will be no innovation.*"

"*That innovations may give rise to discontents among a high spirited people, but the case is very different in Bengal.*"

If the same mode of investigation has been constantly and successfully practised heretofore, it must have been with a view to the same object of equalising the assessment. The present plan therefore is not an innovation. But supposing it were so, as I am convinced it is, I cannot admit that such innovation would not give rise to as much discontent in Bengal as in England, except so far as the habit of suffering

may be supposed to lead to patience and submission. The natives of this country feel, though they may not resist; and innovations, under the same dominion, are particularly what an oppressed people dread most, who have nothing to fear from a revolution. I have it from the authority of Mr. Hastings and Mr. Barwell,* that "continual variations in the mode "of collecting the Revenue, and continual usurpations on "the rights of the people, had fixed in the minds of the Ryots "so rooted a distrust of government, that no assurances, on "the part of such a government, could persuade them."

8. "*In England from four-fiths to seven-eighths of the produce are left with the proprietor. In Bengal only one-tenth; to this the Zemindar has a right.*"

I believe it to be notorious that the multitude of taxes in England, which ultimately fall upon the land, do not leave with the proprietor any thing like these supposed portions of the produce. In Bengal, however, the taxation ought to be light, on the same principles, which admit of its being heavy in England. But the Governor's plan evidently supposes the Revenue to be fixed at so high a standard, that the smallest inequality in the distribution may be the ruin of the subject. The means indisputably prove the end.

9. "*That the ancient Tumar and Tuckseem have long since "ceased to serve as a rule under the old government, that they "were annually corrected by the accounts, which the Zemindars "and other collectors of the Revenue were bound to deliver into "the Canongoes, of the increase or diminution of their "rents, &c.*"

Assertions of this nature, if they were true, could not easily be proved in a country, where successive revolutions have for the most part destroyed the records of the Government. The

* Minute, April 22, 1775.

same disorders and confusion, in which all laws and regulations perish, seldom leave any direct evidence of their having existed. *My* information obliges me to deny every one of the facts asserted by the Governor-General; and I depend upon it, not only as the best that can be obtained, but as it agrees with one undisputed truth, that, no longer ago than the year 1728, the rent-roll of Bengal was less in amount than the ancient *Jumma* of Akbar. The *Tuckseem*, or division account, kept by the Canongoes, was liable to alterations, as property changed hands; but the *Awsil Jumma*, or original assessment of the land-tax, was the rule of collection, until the ancient government was overturned. Proportionate increases on that Jumma were introduced by Aliverdi Cawn; but the idea of collecting upon a Hustabood, or actual valuation, was reserved for Cossim Ally.

10. "*That subsequent events have totally changed the face* "*of the country, and rendered the Tumar rent-roll a mere* "*object of curiosity.*"

The events referred to are *wars*, *revolutions*, *inundations*, *increase or decrease of cultivation*, *and the unequal depredations of the famine.* The face of the country then must be much altered for the worse. Yet, after a series of such events, the land tax of the country is to be raised or continued at a standard unheard of before those events took place. Now, since it is not impossible that events of the same nature may happen again, the present valuation must soon lose that accuracy, which is supposed to be essential to the formation of a settlement; or it must be renewed at short intervals, which does not appear to be intended.

11. "*That, for these twenty years past, the assessment has been formed upon a conjectural valuation.*"

It is not any part of my design to defend the practice of

the last twenty years. I consider it as a period of violence without system, in which the ancient regulations of the country have been annihilated, and no others, that deserve the name of system, substituted in the room of them. Five years however of this period belong to Mr. Hastings. In May 1772, it was the unanimous and deliberate opinion of the President and Council, "that the mode of letting the lands in farm was "in every respect the most eligible; that it was the most simple, "and therefore the best adapted to a government constituted "like that of the Company, which cannot enter into the "detail and *minutiæ* of the collections; that any mode of "agency, by which the rents might be received, is liable to "uncertainty, to perplexed and intricate accounts, to an "infinity of little balances and to embezzlements; in a word, "the interest of the state and the property of the people "must be at the mercy of the agents; that the power, which "government must necessarily delegate to others, would be "abused, and the most pernicious consequences ensue."

Assenting to the justice of this character of agency in general, and admitting the danger of delegating power, the difficulty of entering into the detail and *minutiæ* of the collections, and the inextricable perplexity of Mofussul accounts, I cannot but refuse my concurrence in a system, which, without any cause assigned, supposes the character of such agency to be altered, and the danger of delegating power, the difficulty of entering into details, and the perplexity of Mofussul accounts, no longer to exist. No events appear to have taken place since the year 1772, by which the state of men and things can have been totally altered. The proposed valuation therefore would have been at that time as eligible a measure, and much more practicable, than it is at present. Strangers had not then been generally introduced into the

management and possession of the lands; the ancient forms of keeping the accounts were still in a great degree observed; and Government had stationed supervisors for near two years in the different districts, for the express purpose of obtaining an accurate knowledge of the value and capacity of the lands. The accounts, delivered by them to the Committee of Circuit, were as nearly equivalent to an actual *Hustabood*, as any just or rational purpose of Government could require. The only use made of them by the Committee of Circuit, was to direct them in the auction of the lands. They took the valuation, and let the lands to adventurers, who bid upon that valuation. But so far were the farmers from paying the arbitrary increases offered at the auctions, that they did not even pay the amount of the Hustabood; for the general truth of which I appeal to the enormous balances on the Committee's settlement. For a particular instance, I refer to the settlement of Nuddea, and to my Minute of October 8, 1776, on that subject.

The first question, which I conceive the present plan must necessarily suggest to the Company is, why it was not adopted in May 1772, in preference to the farming system? The execution of this system has furnished no materials, which did not exist before; though I doubt not it has, in a great degree, overset or perplexed the forms, in which the accounts of the country used to be kept. Upon the whole, it does not follow, because the country has been racked for twenty years by assessments formed on conjectural valuations, when their object was to extort the greatest possible revenue; that therefore an assessment, relinquishing that object, and limited in its amount by the real necessities of government, may not safely be formed on conjecture. The experience of so many years, with the materials already in our possession,

or obtainable from the Provincial Councils, will enable us to reduce this conjecture as nearly to an accuracy, as the magnitude of such measures can ever admit of or require. Minute calculations do not in their nature belong to the gross arrangements of an empire.

12. "*The inequality of the present assessment is productive of great evils.*"

The weight of the whole assessment is enormous, and the country sinks under it. Shifting the disposition of the burthen will not lighten it.

13. "*That an accurate valuation of the lands is a measure adopted by the* most free *people; and that, in the year 1692, all the lands were valued in England.*"

In matter of taxation, the measures, which a *free* people may safely adopt, are not, for that reason, very likely to suit Bengal.

With respect to England, it is agreed, that the assessment of the land tax was grossly unequal, therefore could not possibly have been formed upon an accurate valuation. Whether this be an evil felt at present, or whether, in order to remove it, the landed interest ought to submit to a new valuation, are questions well understood in England. It is needless to agitate them here.

14. "*I will not pretend to fix with precision the means by which this design is to be prosecuted. These must, in a great measure, arise out of the business in its progress.*"

One of the declared means of prosecuting the present design is *to depute native officers on occasional investigations.* If it were possible for the Governor-General himself to watch and controul the conduct of his Aumeens, dispersed over so large a tract of country, some part of my objection to the measure would be removed. But since these men are to

be vested with power, and the country thereby subjected to an authority divided between them and the Provincial Councils. I foresee abuses of corruption on one side, and clashing jurisdiction on the other, which it is morally impossible for the Governor-General, or any other controul, fixed to a corner of the country, to prevent. The general character and conduct of Aumeens is well-known in this country. In the joint plan for a new settlement, proposed by Mr. Hastings and Mr. Barwell, a Hustabood is repeatedly objected to, from the temptations of corruption, to which the Aumeens would be exposed, and the danger of placing any dependence on their reports. This danger cannot be more exactly described than in the following letter, dated the 25th of March, 1776, from the Council of Patna, who have had considerable experience in the detail of the collections, and whose opinion, on this point, I am sure, will not be disputed by any one man, who has ever been employed in this branch of the Company's service.

"With respect to the losses incurred in this province by "the late excessive drought, we wish to give you such perfect "satisfaction as might at once demonstrate to you the ex-"pediency of the deductions we have been under the necessity "of recommending to you; and this conviction you would "have been furnished with before, but that we foresaw the "*most dangerous consequences* from the expedient of sending "Aumeens into the different Pergunnahs to make local in-"vestigations, without which nothing could have the *appear-"ance* of being ascertained. In support of this opinion, "we must observe to you, that the moment such an intention "had been made known by us, the farmers, the Zemindars, "the Canongoes, and all the inferior officers of Government, "would have received it as the signal for preparing *false*

"*accounts* of their collections, and exaggerated details of "their losses in the preceding harvests, on the natural in-"ference, that our motives for making the inquiries were with "the view of allowing them adequate compensations for the "injuries they had sustained, and that we should be directed "therein by the accounts which *they alone* could furnish us "with, and the authenticity of which we could not controvert. "Obliged therefore to acquiesce in such estimates as the "Aumeens, *in collusion with the* farmers and Zemindars, or "else over-reached themselves, might think proper to send "in, with what colour of justice could we have directed the "renters to be punished for deficiencies, that we might pre-"sume had not their source in any wilful mismanagement, "but arose from a cause that it was not in their power to "foresee when they entered into their respective engage-"ments; or to prevent the effects of, under the severe cala-"mity the country had suffered: we at least thought proper "to give them credit for what we have inferred would be "their conduct under the circumstances alluded to; and "judging it better to trust to inquiries and the evidence of "our own senses, than run the risque of becoming *the dupes "of false and uncandid investigations*, we contented ourselves "with the observations we had made during the course of the "year, with the estimates drawn up by two officers of Gov-"ernment here, of which we took the medium for our "guide."

The preceding passage leaves me nothing to say on the subject of Aumeens, except that every member of the late administration, and Mr. Hastings in particular, have the same opinion of them that I have. In the Revenue Consultations of January 26, 1773, they say, "the Hustabood has "not answered, nor is there any trust to be put in the

"accounts delivered in by the Aumeens." On the 26th of the same month, they say, "when we consider the report you "have lately sent us of the Aumeens, appointed to examine "into the state of the lands held by the Talookdars, *we are "confident that no dependance can be put in this mode of "inquiry."* In the Consultations of June 14, 1775, Mr. Hastings himself says, "I confess I do not like the deputa-"tion of Aumeens, because I think they are not to be trusted."

15. "*An actual survey and measurement too tedious, expensive and uncertain.*"

This I believe to be a just description of a *Hustabood.* But if an actual measurement be uncertain, what other mode of valuation can we depend on? My objections however to such a measure relate principally to the object of it.

16. "*That the accounts of the land rents are kept in Bengal with a precision and regularity unknown in Europe, and by no means deserve the character of loose, confused, and intricate.*"

In the letter of November 3, 1772, the general confusion, in which the President and Council found the Revenues is attributed, among other causes, *to the form of keeping accounts and the computation of time*, which are said to *differ as much as the soil and productions of the province.* The second regulation of the Committee of Circuit is expressly made *to free the accounts of the Revenue from intricacy.* Supposing however the real accounts to be kept with regularity, the question is, whether *they* will be produced to the officers of Government, or not designedly thrown into confusion?

The Governor-General has given the Khurcha account of one Ryot, paying twenty rupees rent; and even this is only an abstract. Undoubtedly some pains have been taken to state it in a short and clear manner; yet it fills one side of

paper, and to me, I confess, is hardly intelligible. Let us suppose the *gross* rents of Bengal to be only two crore and fifty lacks. According to this calculation, there will be one million two hundred and fifty thousand such Ryots to pay that revenue, and consequently so many accounts to prepare. The Ryot's accounts are differently kept, according to particular usages in each district, only known to, and understood by the people of the district. In Burdwan there are upwards of thirty three Aboabs to be calculated in each Ryot's Khurcha account. In other places more. These facts establish the multiplicity at least, if not the intricacy, of the Ryot's accounts of Bengal. On another paper, I see, an account of the rent and collection of the village Gopaulpoor, consisting of five Ryots, whose Jumma, in rupees of different species, is 144 : 3 : 5. To make this what is called clear and intelligible, it requires two different statements, one of twenty columns, the other of forty-three columns, composed in all of 334 small fractional sums, and at least a thousand figures. The labour and calculations required to form and methodize such an abstract is not inconsiderable. A comparison of 144 rupees with the gross rents of Bengal, and five Ryots with the numbers, who may be supposed to pay rent, will give the Company some faint idea of the practicability of the whole operation.

17. "*That these accounts will furnish us with ready formed abstracts of the actual collections.*"

With respect to ready formed abstracts, it is a fact, that every farmer and Zemindar receives his profits separate from them, and has the abstracts ready, calculated only to prove loss, deficiencies, and the necessity of reduction. Even the Ryots themselves pay these profits separate from the Jumma, to prevent their being added to the demand of Government.

This is no fault of the Ryots, farmers, or Zemindars; but a necessary defence against an arbitrary government, considered by every rank of its subjects as their common enemy.

18. "*That it will not be necessary to examine the accounts of every Ryot or village.*"

"*That the inferior accounts are useful only as checks to the greater.*"

If the inferior accounts are to be checks to the greater, they must be examined; but the Plan supposes that it will not be necessary to examine the accounts of every Ryot or village.

19. "*That the fidelity of the greater accounts, when suspected, may be easily tried by a reference to the subsidiary accounts.*"

As no circumstance on the face of such an account, except an error of computation, can either establish its credit, or render it suspicious, such occasional reference to the subsidiary accounts will depend on the discretion of the Aumeen. To one man he may act with severity, to another with indulgence; and probably from motives, in both instances, which may have no relation to the truth or falsehood of the account.

20. "*That, to obtain the original accounts of the rents of every part of Bengal will be a very difficult task.*"

Agreed; and, if they could be obtained, it would require such a length of time to examine, digest, and abstract them, that, before the business could be accomplished, the state of the several districts might be considerably altered, and a new valuation become necessary.

21. "*That however the farmers are obliged, by their original engagements, to deliver to Government an account of their collections, and that they have little interest to withhold them.*"

The farmers, who, all without exception, have received remissions or owe balances to Government, have an obvious interest in concealing the amount of their collections. As for their original engagements, I never heard of their being compelled to comply with any one of them. They have never paid their rents at least, which seems to be the principal engagement of a farmer, and the most likely to be insisted on by Government.

22. "*That one of the great objects of the five years settlement, was the discovery of a rule for an equal assessment.*"

I do not find this object avowed by the President and Council, who formed the settlement, either in the Consultations of the 14th of May, 1772, or in the General Letter of the 3rd of November following, in which the intire plan is professedly submitted to the Court of Directors. *Letting the lands in farm, on long and well regulated leases*, was said to be *the constitutional ground work of all their subsequent measures;* this settlement however is expired, and the discovery, which was one of its great objects, remains still to be made.

23. "*That this object would be lost, if the valuation be not procured before the lands are restored to the Zemindars.*"

The Zemindars have been deprived of their property for five years, in order to discover its value; and now it is not to be restored to them, until a valuation, upon another plan, shall be accomplished.

24. "*That the plan proposed by Mr. Francis would be a far more easy task, viz. by taking the accounts of the actual receipts for three years past, corrected by the opinions of the Provincial Councils.*"

"*But that these alone do not ascertain the real value of the lands, nor can be safely made the only ground of a future settlement.*"

If the actual receipts for the last three years (when the land was let at a rack-rent, in order to discover its value), be not a sufficient ground to form a new settlement, it follows, that the plan must intend to take more than the medium of those receipts. For what purpose, of public utility, should the value of the land be more precisely ascertained, if there be no intention to found a new demand, or at least a continuance of the present rack-rent, on that valuation?

25. "*That the actual receipts of government would prove a false estimate of the worth of the lands, and that a settlement, formed on such a principle, would be but to hold out a reward to fraud and dissipation, and to punish punctuality.*"

The assessment of a land tax, both in amount and distribution, should be fixed by rules, which have the general ease and convenience of the subject for their object, without any regard to the merits or offences of individuals. It would be impossible to ascertain them justly without a particular discussion of the merits of every individual case; and, if this could be done, the present question has nothing to do with the doctrine of rewards and punishments. At all events the true penalty, upon a fraudulent debtor, is to make him pay his specific debt; otherwise you punish the Zemindar for the fault of the farmer.

26. "*That an error in the valuation of the land, even of a twentieth part, may reduce an ancient family to beggary.*"

Most families, whether new or ancient, are in this condition already; and, if they were not so, the present plan avowedly reduces them to a state, beyond which the next step is ruin. The question does not lie between different degrees of competence, but between subsistance and beggary; and this question may be determined against them by an error of a twentieth in the valuation of their estate.

27. "*That the forger of false accounts is liable to the severest penalty, and those accounts are liable to detection.*"

In the inferior divisions, the sources of collection are minute and endless. The arts of concealment are no where better understood than in Bengal. They belong to the genius and manners of a timid people, derived from the constitution of their government. Convinced therefore by a theory, with which experience invariably coincides, of the impossibility, of discovering forgeries in the inferior accounts, I shall not enquire what penalty ought to follow it, or at whose discretion it ought to be inflicted.

28. "*Case of certain Talookdars, in the neighbourhood of Moorshedabad, stated, to elucidate and support many of the Governor's arguments.*"

It appears by the state, that *the rents of these Talooks had been regularly paid for three years, but had fallen in balance during the last.* The Provincial Council say that *it is not in their power accurately to determine how far those balances have been owing to the neglect or mismanagement of the proprietors, or to the lands having been over-rated.* Now if a Provincial Council, *of which both the English members and the native officers in point of abilities yield to none in Bengal,* are unable to give an opinion of the under or over-valuation of an estate *in their own neighbourhood, which had been sold, and the rent of which amounts only to fifteen thousand rupees,* it follows, that the task is so difficult, especially when extended to a whole division, that it cannot be performed but by men of still greater knowledge and abilities; that is, by Aumeens deputed from the Presidency, and directed by a controul fixed in a corner of the country. Or if it be not so very difficult, and if a just judgement of the value of these lands might have been formed by an inspection of their Moffussil accounts,

I would ask, why such an inspection might not have been made, by the Provincial Council, or their native officers; or why the Governor-General did not order it, before he consented to so severe, and possibly to so unjust a measure, as a sale of their lands? Again, why does the Council of Patna express so much distrust of local investigations made by Aumeens, or why does the Governor-General, who confides in such investigations, recommend a remission of near four lacks to that province, without the inspection of Moffussil accounts, or any other local investigation whatsoever?

29. "*That it is impossible to form a just judgement of the value of the lands, but by an inspection of the Moffussul accounts.*"

"*That either the Zemindar may refuse to subscribe to a conjectural valuation; or, if he accedes to it, it will only be from the immediate dread of losing his land, which must afterwards be sold.*"

If the conjectural valuation be formed on *my* principles; that is, if it be so limited, as to leave a clear and ample profit to the proprietor, the danger, that he will rather relinquish his land to a stranger than subscribe to such a valuation, is purely ideal. A passionate attachment to their land has hitherto urged many of them to do the very reverse. *My* conjecture is not meant to be arbitrary in its formation, or excessive in the amount. It cannot therefore be the cause of any proprietor's losing his inheritance, either immediately or hereafter. But, admitting that a few particular hardships might arise in the execution of so general a plan, still the choice of Government lies between that inconvenience and an arrangement, which imposes the severest hardship on every proprietor in the country, an inquisition by the officers of Government into the management and profits of his estate.

30. "*That he shall be ready to join in lowering the Revenue, if the commands and exigencies of the Company will admit of it.*"

The Court of Directors must be guided by the information they receive from hence. A reduction of the Revenue is not recommended to them by the Governor-General, whom they may naturally suppose to be best acquainted with the state of the country. If, therefore, any commands to this effect should be sent us, no part or merit will be left to the Governor, but simply a submission to authority.

31. "*The peculiar necessities of this Government will not allow a considerable diminution.*"

I know of no necessities, peculiar to this Government, which are not amply provided for by a net Revenue of three hundred and eleven lacks of current Rupees; and this may be obtained consistently with remission of near twenty-eight lacks, on the medium of the net receipts from the territory for the three last years.

32. "*My object has no kind of connection with the proposition of raising the largest Revenue, nor with that of destroying the intermediate orders of men.*"

If it should appear that, through a long discussion of any subject, the mode of stating facts is calculated to make one impression; that the general tendency of a series of arguments leads to one conclusion; that a variety of measures are all systematically directed to one object; that they cannot, without a contradiction, propose any other; and that the introduction of such facts, arguments, and measures, would be useless in any other view; it is of little moment whether the object be expressly acknowledged or not. Detached declarations, disclaiming the only rational conclusion deducible from the premises, will have no effect, unless it be to

prove, that the real object is such as cannot, without inconvenience, be clearly and explicitly avowed. If, for example, it were directly proposed to annihilate that rank of men, in whom the inheritance and property of the lands of Bengal are vested, in order to transfer to the ruling power the produce of their estates, leaving nothing to the owners but a competent subsistance, it is to be presumed that every man in Britain would revolt at a proposition, so full of palpable cruelty and injustice. The body of noblemen and gentlemen, of whom the honourable East-India Company is composed, would undoubtedly be the first to disclaim it. It is not likely therefore, that such a proposition will be suffered to appear before them in its true shape, or in the colours which belong to it. The danger is, that between disguise on one side, and inattention on the other, the Company may be unwarily made parties to acts of the most grievous oppression. The present question is however not so perplexed or obscure, but that, with a moderate degree of attention, it may be clearly comprehended. Is it, or is it not, the true, though unavowed object of the Governor's plan to leave nothing to the proprietors of the soil, but such a portion of the produce as may be sufficient for their subsistence? If the affirmative be capable of proof, that proof must arise out of the plan itself, and cannot be invalidated by declarations external to the plan. I am not examining the secret thoughts or intention of any man; but the true scope and effect of a public measure, for which I look no farther than to the measure itself, as it stands proposed.

Let the following propositions, stated in the Governor's own words, be drawn together and compared; and then let it be determined, what in effect they all amount to. I take notice of such only as are essential to the plan, without regard

to qualifying expressions occasionally thrown in, or indirect suggestions, by which facts are supposed, though not asserted, and arguments insinuated, and left to shift for themselves for the present, with a view perhaps to be insisted on hereafter. Suggestions, so introduced, make a general impression on the mind of an uninformed or inattentive reader, without committing the writer too far, or obliging him to support them.

1. In the first place, *we must be furnished with accurate states of the real value of the lands, as the only ground-work on which the new settlement can be constructed.* In taxing the country then, we do not begin by inquiring how much we want, but how much the country can pay. An accurate valuation of private property is the act of a proprietor, not of a Government. As Government, we have no right to inquire into the value of any man's estate, or to oblige him to tell us what profits he draws from it. The information cannot be obtained without a vexatious inquisition; nor is it necessary, unless we mean to rack the country. In that case, I admit that the valuation ought to be strictly accurate, lest, by some trifling mistake, we should invade what the Governor himself is content to leave to the people, I mean, a *subsistence*. If you take that or any part of it, you not only destroy the land-holder, but the peasant.

2. But it is said that the purpose of the valuation is, *to lay the public Revenue, with an equal weight, throughout the whole province.*

When an exact knowledge of the value of every man's private property is obtained, I cannot positively determine what use will be made of it. But, for myself, I am ready to declare, that I have no confidence in the declarations of an arbitrary Government; of a Government, which, as Mr.

Hastings and Mr. Barwell tell me,* "by continual variations in "the mode of collecting the Revenue, and by continual "usurpations on the rights of the people, have fixed in the "minds of the Ryots a rooted distrust of the ordinances of "Government." The Governor himself confesses, that *it would be a far more easy task to follow my proposal.* The proposed valuation therefore is unnecessary, for the purpose of raising a limited gross sum upon the whole country; but it is very necessary, if it be meant to take nine-tenths, or any very high proportion of the net produce of every man's estate. Mr. Barwell, who, I presume, is better informed than I am, speaks a little more plainly, and rests the necessity of the measure on other ground. He considers the valuation as a measure *necessary to convince the Company, that we have not slumbered over their interests, or omitted any possible mode of ascertaining the true and ultimate value of their possessions; or that it was possible for us to make a more advantageous bargain for our employers.* This language is very intelligible. The assessment of the land-tax of Bengal is treated as a bargain, in which we must take special care of the interests of our employers. When the general question is, whether the real interests of the East-India Company, as a permanent body, are best consulted by a system, which looks only to temporary profits, immediate and excessive? or by another, founded in moderation, and aiming at permanence? such appeals to the passions of individuals imply but little confidence in their wisdom or justice; and still less in the merits of the measure, which they are introduced to support.

3. It is said that, *from the unequal valuation of lands, while some land-holders, after paying their rents, retain enough*

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* Minute, 22 April, 1775.

to live in ease and affluence, others are reduced to beggary, and both these are stated as evils, which the valuation is to correct. Now I desire to know, where is the danger of any proprietor being ruined by an error of one-twentieth part in the valuation, if it be not meant to screw the tax upon his estate up to such a standard, as, in the case of a mistake, would leave him no resource against ruin, but *an appeal to the mercy of Government.*

4. I have already taken notice of the Governor-General's assertion, *that in Bengal nine-tenths of the net produce are generally supposed to belong to Government.* Mr. Barwell tells us, that "in this country, *all* territorial property centers ultimately in Government." Such unsupported assertions are sufficiently answered by a denial. The Governor has since thought fit to retract or qualify the first proposition. But, whether they be true or not, the purpose, for which they are introduced, is obvious.

The supposed practice of the Mogul Government would not be appealed to now, if measures were not in agitation, which nothing but precedent can defend. There is but one view, in which it can be of any moment to the Governor-General, to collect and insist on the abuses of former times. His appeal to history, however, might be more exact and authentic, without looking so far back for examples. The very model of his plan may be found in the Government of Cossim Ally.

5. An endeavour to appropriate nine-tenths of the net produce of the country, is prudently accompanied with an attempt to vilify the persons who are to be divested of their property. A violent and arbitrary reduction of some thousands of noblemen, gentlemen, and freeholders (for such ranks there were in Bengal as well as in England,) to a competent subsis-

tence, that is, to the level of the peasantry, might perhaps excite some degree of remorse and compassion in England. The next step is to shew, that they are incapable of acting for themselves, or that they deserve no mercy. For what purpose are the Zemindars qualified with the title of *Collectors of the Revenue*, when they are unquestionably the *proprietors of the soil?* Why are we told, that "much the greatest part of the "Zemindars, both of Bengal and Bahar, are incapable of "judging or acting for themselves, being either minors, or "men of weak understanding, or absolute idiots?" Why are they accused by Mr. Barwell "of superstition, of secreting "their acquisitions, of dissipation, of ostentatious folly, of "locking up a large portion of the current specie, or of diverting "it to the most pernicious purposes?" At this rate, whether they save or dissipate their fortunes, they are equally dangerous members of society, and in both instances subject to the coercion of Government.

Why is so much care taken *to fence and secure the Ryots against the arbitrary power of their Zemindars?* or why are we told, *that the wealth of the country is to be found in the wealth of the commonalty alone?* In former times, we have seen declarations, under the names of Mr. Hastings and Mr. Barwell, of a very different tendency. In November, 1772, they *believed** "that, by intrusting the collections to the hereditary Zemindars, "the people would be treated with *more tenderness*, the rents "more improved, and cultivation more likely to be encouraged; "that *they* have a perpetual interest in the country; that "*their* inheritance cannot be removed; that *they* are the "proprietors, that the lands are *their* estates, and *their* inheri-"tance; that, from a long continuance of the lands in their

* General Letter, 3rd November, 1772.

"families, it is to be concluded they have rivetted an authority "in the district, acquired an ascendancy over the minds of the "Ryots, and *ingratiated their affections.*"

The letter I refer to is printed at length in the Reports of the Secret Committee. The opinions then avowed, I presume, continued true till April, 1775, when they were again taken up by Mr. Hastings and Mr. Barwell in their plan for a new settlement, with very little alteration or abatement. It was then expressly declared, "that it would seldom be good policy to "free the Zemindar from his responsibility in the revenue, "and take the management out of his hands; and that there "was no doubt that the lands would be greatly improved in "the hands of Zemindars on a permanent footing," and "*they* "*wish* that the revenue of every district should be settled with "the Zemindars." But now it seems, the whole state of facts is reversed; the Zemindars are incapable of judging or acting for themselves; they are now either minors, or men of weak understanding, or absolute idiots; and no care can be too great to secure the Ryots against their exactions and arbitrary power.

On all these opinions, whether reconcilable or not, I shall make but one remark; that whatever defects or offences the Zemindars may now have to answer for, ought justly to be imputed to an arbitrary, rapacious Government, from whose practice oppression originates, and descends through every rank; which confounds and degrades all orders of men; and, by violently changing their situation, forces the highest to adopt and act upon the contracted principles of the lowest.

6. It is universally admitted, that the country was greatly over-rated by the late settlement. The Company's revenue books are filled with balances and remissions, recommended by the Governor-General and Mr. Barwell, and with arguments

to prove the impossibility of avoiding them. Mr. Barwell's *sentiments are clearly for a reduction of the revenue, as absolutely necessary for the future welfare of this country.* Yet the present plan does not propose to lower the total revenue. The Governor says, that, "if the commands and exigencies of "the Company will admit of it, he shall be ready to join in "lowering the revenue." The relief of the country then is deferred to a future day, and rested on a condition, which has no relation to the internal state and capacity of the country itself.

From all the premisses taken together, I draw two conclusions; that the revenue at all events is to be continued at its present standard, and that the Governor understands that this cannot be accomplished, but by a minute inquisition into the value of every man's estate, and by reducing every order of men without distinction to a bare subsistence. If such be the object and the means, it is easy to see how much room is left for severity or indulgence to individuals, in the course of the operation. The report of the black officers, by whom the particular investigations are to be made, may determine the fate of every family in the country.

33. "*That, on the general subject of Pottahs, the Governor is professedly seeking for the grounds which are to determine his opinion.*"

If, after an experience of so many years, the Governor's opinion on a point, so often represented to be of the first importance, be yet undetermined, I have no right to pretend to better information, or greater certainty. In general I judge that, if the Zemindar be not rigorously treated by government, he will for his own sake be just, if not indulgent, to his Ryots; because, his estate being then of value to him, it is essentially his interest to prevent complaints, which

must be followed by inquiries into the amount of his collections. On the other hand, I do not find that, in general, Pottahs have been applied for by the Ryots, or that a refusal to grant them has been the subject of any general complaints.

34. "*That the Governor's position, respecting the division of the produce between government and the proprietor, viz. nine-tenths and one-tenth, is not meant as a fixed standard, but only as a general supposition.*"

Notwithstanding the Governor's reasonings are said to have been *confined to the present and future state of the country*, I presume the practice of the Mogul Government would not have been referred to, if it had not been in some degree material to his argument, to ascertain the portion of the net produce taken by that government, and to impress an idea that it approached to eighteen shillings in the pound. At any rate, the position ought to have been stated and proved as a fact, not introduced as a *general supposition*, on which neither argument nor practice can be safely founded. Since however the supposed fact is not insisted on, or only mentioned to establish a point, which never has been disputed, it is unnecessary to canvass the truth of it.

After all, mere precedents seldom amount to a satisfactory proof of right, especially in matter of Government. Political societies have existed too long, to leave any abuse without an example. We may improve upon the errors of our predecessors, but we cannot be original. Plain reason, therefore, without refinement, is the surest guide of action. Whatever may have been the practice in former times, the nature of the object before us dictates the policy, by which it ought to be governed. The fund of this country is land. Nothing else ought to be taxed. There ought to be no custom-house.

Under these conditions, and with a secure property, the land-tax might be raised to a height, which England at present could not bear. Foreign commerce, if the door be thrown wide open to her, will give the highest venal value to the productions of the soil. Encrease of industry, population, and consumption, will follow. The land-holder then will in effect tax every other order of the state, and bring into the treasury a net contribution, greater in amount, yet lighter to the contributor, and easier in the mode of collection, than it is possible to obtain through any other medium. There is reason to presume that this was the policy of the ancient government, or why did they encourage every European nation to frequent their ports, by exempting their export and import trade from duties.

35. "*That in Bahar, the share which each Zemindar is allowed, is invariably fixed at one-tenth.*"

I understand it is to be so, where the lands are taken out of the Zemindar's management. The *Malekana* does not exist in any other case.

36. "*That in Sujah Cawn's time, the necessaries of life were so much cheaper than at present, that, if the value of money be estimated by this standard, the Revenue then collected would be three times greater than the Jumma of the present year.*"

From a statement of the different prices of the necessaries of life in the years seventeen hundred and twenty-eight and seventy-six, respectively, it appears that one of the principal articles of consumption was five times and a half cheaper than at present, or in the proportion of two to eleven. From this fact it is supposed to follow that, notwithstanding the nominal amount of the revenue is considerably increased, the value of money is so much lower, that the present assessment is in effect light and moderate, whereas that of Sujah Cawn was intolerably grievous and oppressive. These I understand to

be the premisses and the conclusion. Admitting the facts, on the Governor's authority, I deny the consequence. Money, considered as the common and universal equivalent of all things alienable, may be lowered or increased in its value, that is, it may at different times be the price of a greater or a smaller quantity of the same commodity, without any increase in the demand, from two very different causes.

1st. A great influx of gold or silver will assuredly raise the nominal price of every species of property, for which there is a market; but the real price may be the same. Supposing for example the whole quantity of specie in any nation to be suddenly doubled, a bushel of wheat, which sold yesterday for an ounce of silver, may sell this day for two ounces, without any alteration in its real price; because the value of two ounces of silver this day is no greater than that of one ounce was yesterday. This is the natural course of things.

2nd. But it is also true, that the same effect may happen, notwithstanding the facts are reversed. The relative value of money may be lowered without any increase of the quantity, or even with a very considerable decrease of it. That is, the whole quantity may be diminished one-half, yet the possessor of a bushel of wheat must still unavoidably demand two ounces of silver as an equivalent for it. The cause of this effect may exist in a heavy, insupportable taxation, which racks the land-holder, and obliges him to raise the price of every article of his production upon the consumer.

Now I would beg leave to ask the Governor, which of the two circumstances he believes to belong to Bengal. If he affirms, that the relative value of money is lowered in consequence of an absolute increase in the quantity, (which alone would be to his purpose,) I am ready to meet him on that ground.

But, if he admits some truths, which I deem to be indisputable; that, in consequence of *wars*, *revolutions*, *inundations*, *famine*, *continual variations in the mode of collecting the revenue*, *continual usurpations on the rights of the people*, and the introduction of a foreign dominion;—*the face of the country is totally changed*, that the land is depopulated, that manufactures are debased, and the specie extracted on one side without a return on any other, it follows clearly that the supposed high price of the necessaries of life does not prove a diminution in the value of money, and that it can only be accounted for by facts, which demonstrate the general decline of the country, and of course the necessity of reducing the demands upon it.

These opinions do not differ essentially from those entertained by Mr. Hastings and Mr. Barwell so lately as April 1775. In their joint plan for a new settlement they propose *to abolish all new taxes imposed on the Ryots since the acceptance of the Dewanny*, and which they estimate at fifteen lacks to be deducted from the Revenue. The reason assigned for this reduction is, that "the constant increase of the rents "has been an immediate distress to the Ryots, and must "have ultimately affected the manufacturers and all other ranks "of people, by raising the prices of the several articles "produced by the labour of the Ryots. The abolition, they "conceive, would be an immediate ease to the Ryots, would "give life to industry, and would tend to lower again the prices "of Bengal manufactures."

It is admitted, then, that heavy taxes tend to raise the price of labour, consequently of every thing it produces; and it follows that an increase in the price of the necessaries of life does not necessarily prove a diminution in the value of money, or an increase in the quantity of it.

37. "*That many frontier Provinces have been since added to this Government.*"

These I suppose, are Tipperah, Ramgur, Pacheet, Nagpoor, Palamow, and Cooch Bayhar. Until I see some proof produced of a direct improvement of the Revenue by these acquisitions, I cannot admit that they justify an increase in the general Jumma of the Provinces. If it were of any moment, it might, I believe, be easily proved, that at present, they do not pay even the expence of their establishments.

38. "*That the severity practised by the Moguls, in levying the Revenue, the indignities, the stripes, the tortures even to death, which they inflicted, form a strong presumptive proof, that the assessment, at that time, was not light and moderate, but intolerably grievous and oppressive.*"

I have always understood the regular Mogul Government to have declined with Jaffier Cawn, and ended with Sujah Cawn, or very soon after. The history of the subsequent period furnishes few examples fit to be quoted or followed by the present government. The Governor and Mr. Barwell, in their joint Minute of 22nd April, 1775, fix the accumulation of taxes to a period commencing ten or fifteen years before the Company's Dewanny.* The state of decay, to which this and other causes have reduced Bengal, may be disputed in England. To us on the spot it is matter of ocular demonstration. One fact however includes a proof of the decline of the country, which must come home to every man's understanding.† Five Talooks, situated in the neighbourhood of Moorshedabad,

* In Mr. Holwell's historical Events, (Vol. I. p. 179) it is asserted, "that no perfect judgement can be made of the value of this inestimable country from any period of time within the last forty years; during which space, with few and short interruptions, it has been involved in war, and laboured under difficulties that have impaired its very vitals."

† Vide 28th paragraph.

that is, in the center of the provinces, have lately been sold at public auction.* The Talookdary tenure is perhaps the best, by which land can be held. The annual net Revenue fixed by Government amounted to 35,112 sicca rupees, and the whole property was sold for 16,601 sicca rupees, which is not equal to six months purchase. Facts of this nature prove sufficiently for the present argument, that the general plan of a Government may oppress and ruin a country, though not distinguished by acts of personal violence and cruelty to individuals. As for any severities supposed to have been practised before the year 1728, except the single instance of Jaffier Cawn's tyranny, I am not bound to admit them in argument, without some proof of their existence, especially against my own conviction, that such severities were never generally practised, and that there was no occasion for them. The proof of the affirmative must be positive. On the other side, the flourishing state of the country, before we had any influence over it, is the strongest presumptive proof of the general lenity and moderation, with which the people had been treated, notwithstanding the particular severity of Jaffier Cawn's Government, and the disorders which followed from the death of his successor. The millions, which have since been sent to Europe in every mode, and by every channel, through which wealth could be extracted, could not have existed among a people, whose Government collected its revenues by stripes, by indignities, and by tortures even to death.†

P. FRANCIS.

* Rev. Cons. December 10, 1776.

† Mr. Scrafton asserts expressly that the Gentoo Laws (among which the hereditary property of the lands and indefeasible succession of the children, are particularly insisted on) *continued in full force till the invasion of Nadir Shaw; and till that time, there was scarce a better administered Government in the world.* (Vide Letter I. p. 23) His evidence is very pointed and material on the whole of the present subject, and intirely concurs with my representation of the facts.

Extract of a Letter from the Court of Directors to the Governor-General and Council, dated, 4th of July, 1777.

Para. 36. In our letter of the 5th February, 1777, we expressed our apprehensions, that a sudden transition from one mode to another, in the investigation and collection of our revenues, might have alarmed the inhabitants, lessened their confidence in our proceedings, and been attended with other evils; yet, as we were led to hope that such information had been obtained as would enable us to ascertain with a sufficient degree of precision, what revenues might be collected from the country without oppressing the natives, we felt some satisfaction in considering those evils as at an end, and proceeded to give such instructions as appeared to us necessary for your guidance in a future settlement of the lands.

37. In this state of the business, our surprize and concern were great on finding, by our Governor-General's Minute of the 1st November, 1776, that, after more than seven years' investigation, information is still so incomplete as to render another innovation, *still more extraordinary than any of the former*, absolutely necessary in order to the formation of a new settlement.

38. In 1769, supervisors were appointed professedly to investigate the subject. In 1770, controlling Councils of Revenue were instituted. In 1772, the office of Naib Dewan was abolished ; natives were discarded, and a Committee of Circuit formed, who, we were told, precisely and distinctly ascertained what was necessary to be known ; and now, in 1777, two junior servants, with the assistance of a few natives, are employed to collect and digest materials, which have already undergone the collection, inspection, and revision of so many of our servants of all denominations. We by no means disapprove the attempt to obtain further information, if it be necessary ; but are sorry that the conduct of the majority of the Council, on the occasion, has been such, as must have *our utter disapprobation.*

39. We should have hoped that, when you knew our sentiments, respecting the conduct of our late administration in delegating separate powers to their President, it would have been sufficient to prevent us further trouble on such occasions ; but, to our concern, we find that, no sooner was our Council reduced by the death of Colonel Monson, to a number, which rendered the President's casting vote of consequence to him,

than he exercised it to invest himself with an improper degree of power in the business of the Revenue, which he could never have expected from other authority.

40. The Governor-General states, in answer to General Clavering's objections, that there is a clear and solid distinction between the powers of preparing materials and those of ordering, governing, and managing the Revenues, and adds, the Council have conferred upon him no authority, which he did not before legally and constitutionally possess. Without entering into the Governor-General's legal distinctions, we declare the powers assumed by him, with the consent of Mr. Barwell, such as we neither approve nor can permit to be exercised by any person whatever. We therefore direct, that no separate controul be henceforth exercised by the Governor-General, nor any order issued from any public office or otherwise in the name of the Governor-General only, except military orders in the garrison of Fort-William.

41. And we further direct, that no Member of the Board be debarred the inspection of any papers, accounts, or materials, which may have been collected, in the first instance, nor precluded from the exercise of that controul, which is invested in him by law, on any account or pretence whatever.

42. The reasons given by the Governor-General, why the business could not be entirely left to the Provincial Councils, namely, *because it required uniformity in design, and authority in execution*, are totally inadmissible. It was certainly in your power to render the proceedings of the Provincial Councils uniform, and perfectly safe to trust them with any degree of authority, which could with propriety be delegated to their juniors in the service, or to any officer of this temporary establishment.

43. And as to the arranging the materials, when transmitted to Fort-William, if the experience of the officers of the Khalsa has not rendered them capable of executing a work of this nature more speedily and to greater advantage than two strangers, be their abilities what they may, we must declare them unfit for their employments.

44. The Roy Royan was the regular channel of such communicatons as require the interposition of a native, and not Gunga Govind Sing, whose dismission from the Calcutta Committee had rendered him an improper person to transact affairs of such moment to the Company.

45. The superintendant of the Khalsa records and Persian translators

are unworthy their offices, if unable to direct the arrangement of papers so immediately connected therewith; and as we consider the preparation of materials, upon which a general rent-roll of the provinces must be formed, as interfering most essentially with the ordering and management of the Revenues, we must be of opinion that the members of our Council could not legally relinquish their power of immediate inspection and superintendance of those materials in the first instance, nor delegate a separate power of future controul in the degree and to the extent now vested in the person of the Governor-General; because, though there might be no reason to expect unfair proceedings in the present case; it is absolutely necessary to guard against the possibility of enabling the Governor-General to suppress or reject papers or accounts, which might be deemed necessary instruments of information by other members of the Council.

46. In regard to the idea of deputing natives on occasional investigations, we are really astonished at such a proposition. If a Committee of Circuit and Council of Revenue, composed of the most intelligent and respectable characters in our service, and armed with all the power of the Presidency, have failed in their attempts to obtain necessary information, from whence are these natives to produce it? and if collusions have been practiced by members of administration, when deputed into the districts, what reason have we to expect that the conduct of native deputies, who cannot be ignorant of former transactions, will be found more unexceptionable than that of their superiors? It will certainly be allowed that they are liable to great temptations, because their report must determine, in some degree at least, the amount of Revenue to be taken from those districts, which are to be the subjects of their investigation.

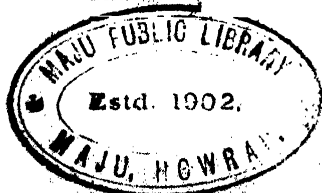
47. The Minutes of General Clavering and Mr. Francis leave us little to add on this disagreeable subject. Their reasons against delegating a separate power of controul to the Governor are solid and judicious, and we are happy in declaring that their conduct on the occasion meets with our approbation.

Extract of a letter from the Court of Directors to the Governor-General and Council, dated, 30th January, 1778.

Para. 60. Our letter, dated the 4th of July, 1777, contained our disapprobation of the Governor-General's scheme for a new investigation of the provinces, by the deputation of native Aumeens into the districts. We now read on your proceedings that *Nundoolol*, one of those Aumeens, has been furnished with a guard of fifty Sepoys from Dacca without the knowledge of the Commander-in-Chief : And from your debates, relative to the power of the said Aumeens, it appears, that *Nundoolol* has also deputed subordinate Aumeens, for whose protection the Governor-General seems to think part of this military force might be necessary. We confess ourselves alarmed at these proceedings, and more so when we consider that Zemindars and other respectable inhabitants of a country, from which the Company and the nation draw immense advantages, should be liable to vexatious inquisitions, and even to the possibility of suffering abuses and grievous oppressions from other natives, vested with an authority, which we utterly disapproved before we could have the opportunity of preventing such abuses.

61. As the whole of the measure is equally repugnant to our ideas of humanity and of sound policy, we have only to add, that if one part of the Governor-General's plan be more exceptionable than the rest, it is that order, which enjoins the Provincial Chiefs and Councils "*on any complaint made by any Aumeen,*" to support and enforce the authority of the said Aumeen, by compelling the attendance of such native revenue officers, as the Aumeen might require, and by arresting and punishing those, who should dare to oppose or disobey what is stiled by the Governor-General and Mr. Barwell, the orders of Government, in those instances.

THE END.



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SECOND PART.